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Monthly Treasury Statement

of Receipts and Outlays
of the United States Government

For Fiscal Year 1992 Through **February 29, 1992,** and Other Periods

Highlights

- This issue has been realigned according to the President's budget, which was released on January 29, 1992.
- Electronic filing of Federal Income tax is substantially higher this year, and this month's individual tax refund figures reflect the increase.

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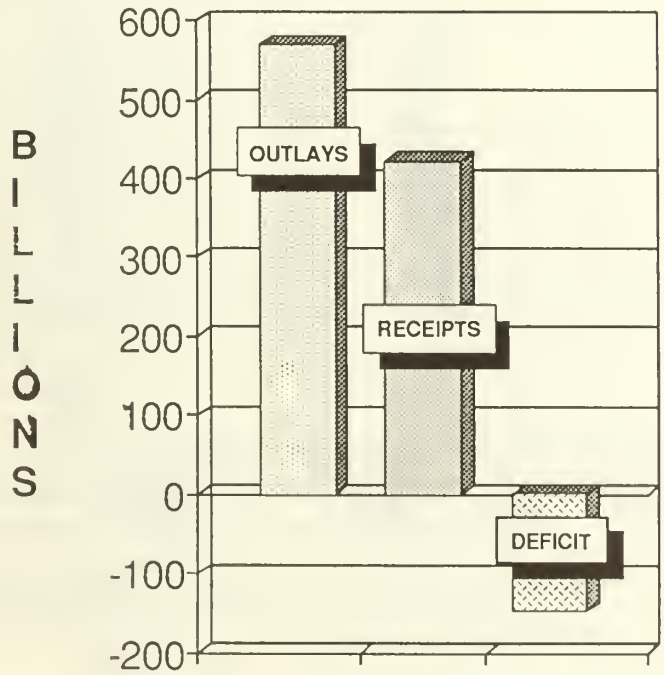
RECEIPTS, OUTLAYS, AND SURPLUS/DEFICIT THROUGH FEBRUARY 1992



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Department of the Treasury
Financial Management Service

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Financial Management Service, Department of the Treasury, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; refunds of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992, by Month

[$ millions]

Period	Receipts	Outlays	Deficit/Surplus (−)
FY 1991			
October	76,986	108,350	31,364
November	70,507	118,230	47,723
December	101,900	109,287	7,387
January	100,713	99,062	−1,650
February	67,657	93,848	26,191
March	64,805	105,978	41,173
April	140,380	110,371	−30,009
May	63,560	116,926	53,367
June	103,389	105,968	2,579
July	78,593	119,424	40,831
August	76,426	120,075	43,649
September	109,345	116,232	6,887
Year-to-Date	**[1]1,054,260**	**[1,2]1,323,752**	**[1,2]269,492**
FY 1992			
October	78,068	114,082	36,014
November	73,194	117,748	44,555
December	103,662	106,199	2,536
January	[3]104,091	119,742	15,650
February	62,056	110,815	48,759
Year-to-Date	**421,072**	**[4]568,586**	**[4]147,514**

[1]The receipt, outlays and deficit figures differ from the 1993 Budget released by the Office of Management and Budget on January 29, 1992, by e net of $16 million, due meinly to revisions in data following the release of the Final September 1991 Monthly Treesury Stetement.

[2]Includes net adjustments by the Tennessee Velley Authority for FY 1991 of $774 million to increase outlays end correspondingly record e redemption in public debt securities end of $12 million to increase miscellaneous essets for discount on the sele of TVA notes previously recorded es outlays.

[3]Includes en edjustment of $52 million to record Federel Reserve Eernings not reported in Jenuery 1992.

[4]Includes net edjustments by the Tennessee Velley Authority for FY 1992 of $166 million to increase outleys end correspondingly record e redemption in public debt securities end of $4 million to increese miscelleneous assets for discount on the sele of TVA notes previously recorded es outleys.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Budget Estimates Full Fiscal Year[1]	Prior Fiscal Year to Date (1991)	Budget Estimates Next Fiscal Year (1993)[1]
Total on-budget and off-budget results:					
Total receipts	62,056	421,072	1,075,738	417,762	1,164,780
On-budget receipts	38,290	306,513	774,816	300,231	839,004
Off-budget receipts	23,766	114,559	300,922	117,531	325,776
Total outlays	110,815	568,586	1,475,138	528,778	1,516,631
On-budget outlays	87,591	469,834	1,223,608	432,799	1,252,648
Off-budget outlays	23,224	98,752	251,530	95,979	263,983
Total surplus (+) or deficit (−)	−48,759	−147,514	−399,400	−111,015	−351,850
On-budget surplus (+) or deficit (−)	−49,301	−163,321	−448,792	−132,568	−413,644
Off-budget surplus (+) or deficit (−)	+542	+15,807	+49,392	+21,553	+61,793
Total on-budget and off-budget financing	48,759	147,514	399,400	111,015	351,850
Means of financing:					
Borrowing from the public	20,938	121,676	391,037	147,630	351,221
Reduction of operating cash, increase (−)	30,974	24,602	11,484	−20,320	.....
By other means	−3,154	1,236	−3,121	−16,295	629

[1]These figures are based on the FY 1993 Budget, released by the Office of Management and Budget and released on January 29, 1992.

... No Transactions.

Note: Details may not add to totals due to rounding.

Figure 1. Monthly Receipts, Outlays, and Budget Deficit/Surplus of the U.S. Government, Fiscal Years 1991 and 1992

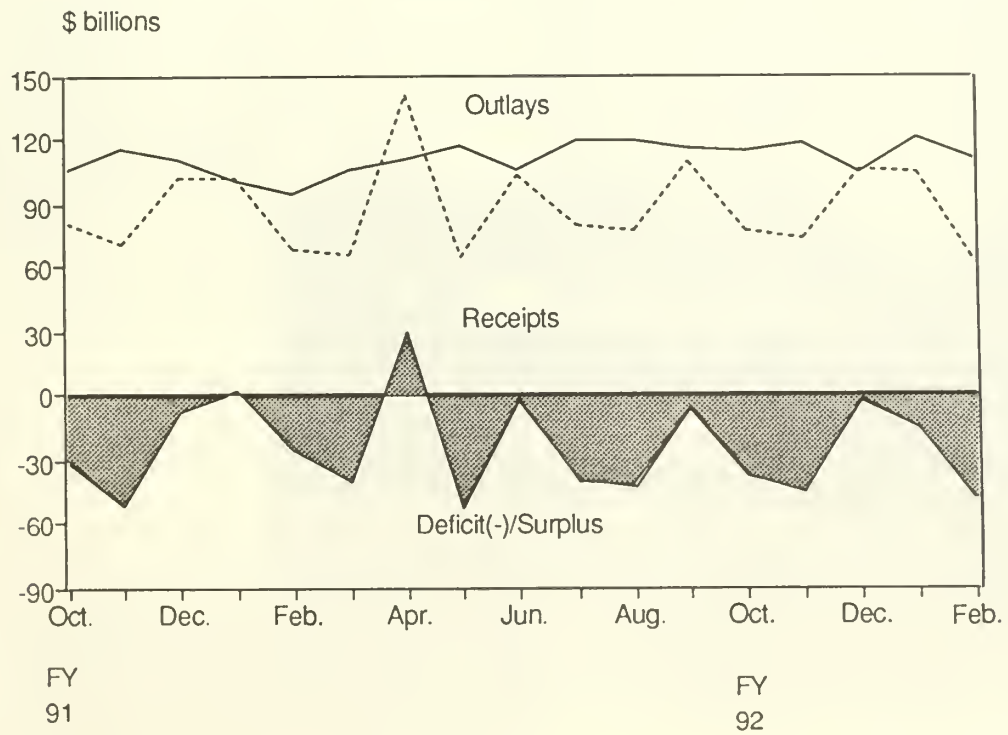

Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1991 and 1992

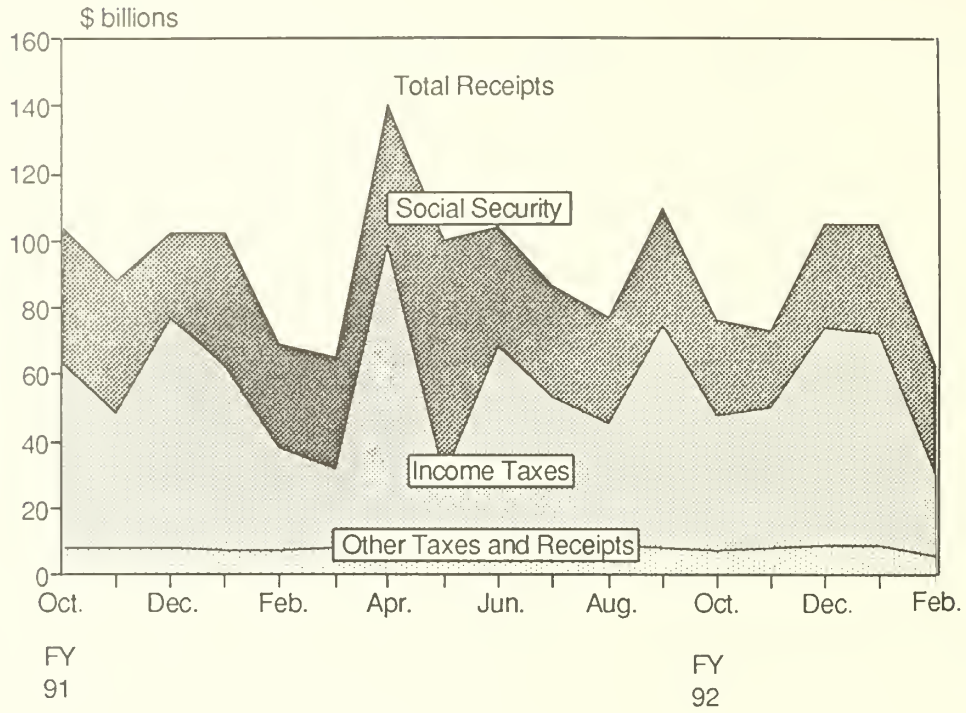

Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1991 and 1992

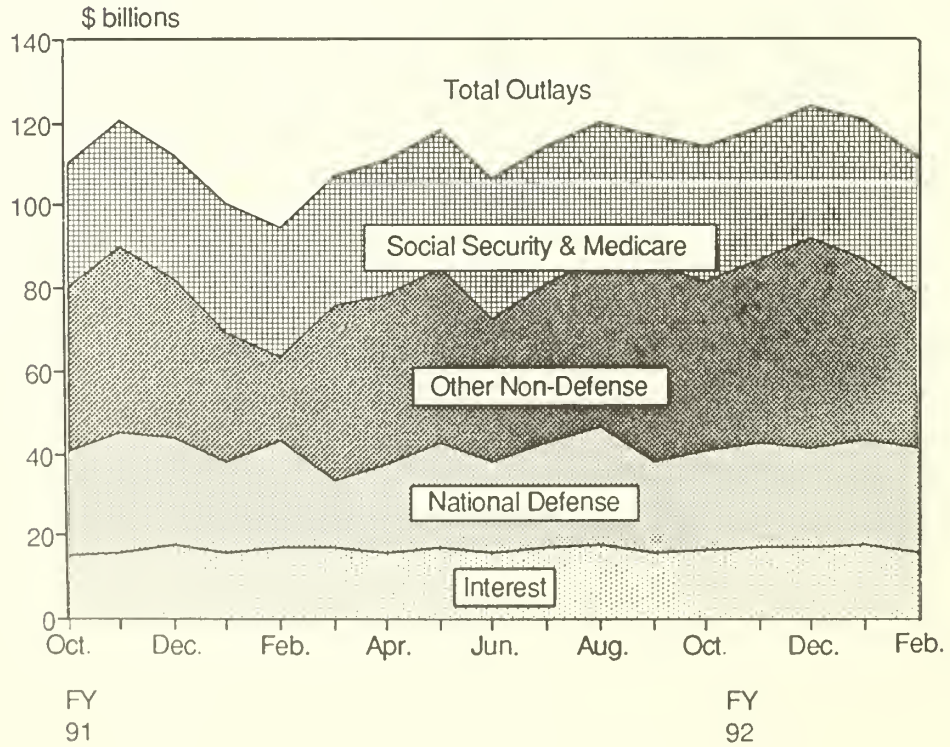

Table 3. Summary of Receipts and Outlays of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month	Current Fiscal Year to Date	Comparable Prior Period	Budget Estimates Full Fiscal Year[1]
Budget Receipts				
Individual income taxes	22,213	195,705	193,209	478,781
Corporation income taxes	1,220	28,618	31,756	89,031
Social insurance taxes and contributions:				
Employment taxes and contributions (off-budget)	23,766	114,559	117,531	300,922
Employment taxes and contributions (on-budget)	6,198	32,476	30,036	82,741
Unemployment insurance	1,945	6,056	5,853	22,547
Other retirement contributions	373	1,955	1,857	4,653
Excise taxes	3,395	18,496	14,412	46,098
Estate and gift taxes	733	4,326	4,329	12,063
Customs duties	1,291	7,082	6,702	17,260
Miscellaneous receipts	923	[2]11,798	12,076	21,643
Total Receipts	**62,056**	**421,072**	**417,762**	**1,075,738**
(On-budget)	**38,290**	**306,513**	**300,231**	**774,816**
(Off-budget)	**23,766**	**114,559**	**117,531**	**300,922**
Budget Outlays				
Legislative Branch	207	1,026	902	2,760
The Judiciary	226	813	749	2,371
Executive Office of the President	14	83	78	199
Funds Appropriated to the President	995	6,072	6,467	11,482
Department of Agriculture	3,906	26,341	24,343	61,794
Department of Commerce	147	1,034	1,181	2,869
Department of Defense—Military	23,262	118,707	109,915	294,422
Department of Defense—Civil	2,294	11,636	10,927	27,890
Department of Education	2,358	12,444	11,585	26,528
Department of Energy	1,162	6,579	5,383	15,719
Department of Health and Human Services, except Social Security	19,865	105,189	84,098	263,409
Department of Health and Human Services, Social Security	23,730	113,093	108,223	280,654
Department of Housing and Urban Development	1,907	10,054	9,688	24,184
Department of the Interior	455	2,659	2,566	7,098
Department of Justice	638	4,108	3,588	9,367
Department of Labor	4,005	16,471	12,713	44,086
Department of State	303	2,101	1,903	4,539
Department of Transportation	2,114	12,888	12,502	33,371
Department of the Treasury:				
Interest on the Public Debt	17,755	127,296	122,947	292,985
Other	2,429	211	−5,572	−3,872
Department of Veterans Affairs	3,114	15,259	12,855	33,603
Environmental Protection Agency	424	2,425	2,276	5,948
General Services Administration	−317	156	−94	444
National Aeronautics and Space Administration	1,044	5,831	5,816	13,819
Office of Personnel Management	2,820	14,469	14,238	36,141
Small Business Administration	6	208	306	455
Other independent agencies:				
Resolution Trust Corporation	−870	−8,194	10,768	40,467
Other	503	[3]12,333	[4]7,455	58,486
Allowances	.....	.....	.....	−96
Undistributed offsetting receipts:				
Interest	−828	−38,036	−34,152	−77,224
Other	−2,851	−14,669	−14,876	−38,760
Total outlays	**110,815**	**568,586**	**528,778**	**1,475,138**
(On-budget)	**87,591**	**469,834**	**432,799**	**1,223,608**
(Off-budget)	**23,224**	**98,752**	**95,979**	**251,530**
Surplus (+) or deficit (−)	**−48,759**	**−147,514**	**−111,015**	**−399,400**
(On-budget)	**−49,301**	**−163,321**	**−132,568**	**−448,792**
(Off-budget)	**+542**	**+15,807**	**+21,553**	**+49,392**

[1]These figures are based on the FY 1993 Budget, released by the Office of Menegement end Budget end released on Jenuery 29, 1992.

[2]Includes en edjustment pf $52 million to record Federel Reserve Earnings not reported in Jenuery 1992

[3]Includes net edjustments by the Tennessee Velley Authority of $166 million to increese outlays and correspondingly record e redemption in public debt securities and of $4 million to increase miscelleneous assets for discount on the sele of notes previously recorded as outley.

[4]Includes net edjustments by the Tennessee Velley Authonty of $298 million to increase outleys end correspondingly record e redemption in public debt securities

. No Trensactions.

Note: Details mey not edd to totals due to rounding.

Table 4. Receipts of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	33,941			179,670			171,969		
Presidential Election Campaign Fund	5			6			4		
Other	1,056			34,739			31,060		
Total—Individual income taxes	**35,002**	**[1]12,789**	**22,213**	**214,415**	**18,710**	**195,705**	**203,033**	**9,824**	**193,209**
Corporation income taxes	**2,348**	**1,129**	**1,220**	**34,775**	**6,157**	**28,618**	**37,885**	**6,129**	**31,756**
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	20,434	.....	20,434	103,468	.....	103,468	103,820	.....	103,820
Self-Employment Contributions Act taxes	1,035	.....	1,035	−15	.....	−15	2,372	.....	2,372
Deposits by States	−3	.....	−3	2	.....	2	1	.....	1
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—FOASI trust fund	21,466	.....	21,466	103,454	.....	103,454	106,194	.....	106,194
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	2,189	.....	2,189	11,082	.....	11,082	11,085	.....	11,085
Self-Employment Contributions Act taxes	111	.....	111	23	.....	23	252	.....	252
Deposits by States	(* *)	.....	(* *)	(* *)	.....	(* *)	1	.....	1
Other	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—FDI trust fund	2,300	.....	2,300	11,105	.....	11,105	11,337	.....	11,337
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	5,537	.....	5,537	30,739	.....	30,739	27,805	.....	27,805
Self-Employment Contributions Act taxes	326	.....	326	103	.....	103	616	.....	616
Deposits by States	(* *)	.....	(* *)	1	.....	1	2	.....	2
Total—FHI trust fund	5,863	.....	5,863	30,843	.....	30,843	28,422	.....	28,422
Railroad retirement accounts:									
Rail industry pension fund	154	1	153	874	2	872	922	−4	926
Railroad Social Security equivalent benefit	182	.....	182	761	.....	761	689	.....	689
Total—Employment taxes and contributions	29,965	1	29,964	147,037	2	147,035	147,564	−4	147,568
Unemployment insurance:									
State taxes deposited in Treasury	1,302	.....	1,302	4,254	.....	4,254	4,297	.....	4,297
Federal Unemployment Tax Act taxes	670	14	656	1,737	36	1,701	1,431	32	1,399
Railroad unemployment taxes	1	.....	1	85	.....	85	95	.....	95
Railroad debt repayment	−14	.....	−14	16	.....	16	61	.....	61
Total—Unemployment insurance	1,959	14	1,945	6,092	36	6,056	5,885	32	5,853
Other retirement contributions:									
Federal employees retirement − employee contributions	361	.....	361	1,913	.....	1,913	1,809	.....	1,809
Contributions for non-federal employees	12	.....	12	43	.....	43	48	.....	48
Total—Other retirement contributions	373	.....	373	1,955	.....	1,955	1,857	.....	1,857
Total—Social insurance taxes and contributions	**32,297**	**15**	**32,282**	**155,085**	**38**	**155,047**	**155,306**	**28**	**155,278**
Excise taxes:									
Miscellaneous excise taxes[2]	1,558	39	1,519	8,971	−47	9,019	6,213	272	5,941
Airport and airway trust fund	459	.....	459	2,089	7	2,082	1,848	2	1,846
Highway trust fund	1,368	.....	1,368	7,311	176	7,135	6,448	96	6,352
Black lung disability trust fund	50	.....	50	260	.....	260	274	.....	274
Total—Excise taxes	**3,434**	**39**	**3,395**	**18,631**	**135**	**18,496**	**14,782**	**370**	**14,412**
Estate and gift taxes	**757**	**25**	**733**	**4,434**	**109**	**4,326**	**4,466**	**137**	**4,329**
Customs duties	**1,345**	**54**	**1,291**	**7,404**	**322**	**7,082**	**6,996**	**294**	**6,702**
Miscellaneous Receipts:									
Deposits of earnings by Federal Reserve banks	669	.....	669	[3]10,402	.....	10,402	10,791	.....	10,791
All other	254	1	253	1,398	2	1,396	1,290	4	1,286
Total — Miscellaneous receipts	**923**	**1**	**923**	**11,800**	**2**	**11,798**	**12,081**	**4**	**12,076**
Total — Receipts	**76,107**	**14,050**	**62,056**	**446,544**	**25,472**	**421,072**	**434,549**	**16,786**	**417,762**
Total — On-budget	**52,341**	**14,050**	**38,290**	**331,985**	**25,472**	**306,513**	**317,017**	**16,786**	**300,231**
Total — Off-budget	**23,766**	.....	**23,766**	**114,559**	.....	**114,559**	**117,531**	.....	**117,531**

[1]Represents estimated earned income credit payments in excess of tax liability.
[2]Includes amounts for windfall profits tax pursuant to P.L. 96-223.
[3]Includes an adjustment of $52 million to record deposits not reported in January 1992.

... No Transactions.
(* *) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	36	(* *)	35	179	(* *)	178	157	(* *)	156
House of Representatives	62	(* *)	61	322	1	321	275	(* *)	274
Joint items	6	.....	6	34	.....	34	62	.....	62
Congressional Budget Office	2	.....	2	9	.....	9	8	.....	8
Architect of the Capitol	14	1	13	95	6	89	75	3	72
Library of Congress	26	.....	26	112	.....	112	107	.....	107
Government Printing Office:									
Revolving fund (net)	13	.....	13	36	.....	36	7	.....	7
General fund appropriations	12	.....	12	45	.....	45	46	.....	46
General Accounting Office	37	.....	37	181	.....	181	161	.....	161
United States Tax Court	2	.....	2	13	.....	13	12	.....	12
Other Legislative Branch agencies	3	.....	3	13	.....	13	11	.....	11
Proprietary receipts from the public	.....	1	−1	.....	2	−2	.....	4	−4
Intrabudgetary transactions	−1	.....	−1	−5	.....	−5	−12	.....	−12
Total—Legislative Branch	**209**	**2**	**207**	**1,035**	**10**	**1,026**	**909**	**7**	**902**
The Judiciary:									
Supreme Court of the United States	3	.....	3	14	.....	14	8	.....	8
Courts of Appeals, District Courts, and other judicial services	219	(* *)	219	785	(* *)	785	703	.....	703
Other	5	.....	5	14	.....	14	38	.....	38
Total—The Judiciary	**226**	**(* *)**	**226**	**813**	**(* *)**	**813**	**749**	**.....**	**749**
Executive Office of the President:									
Compensation of the President and the White House Office	2	.....	2	14	.....	14	13	.....	13
Office of Management and Budget	3	.....	3	21	.....	21	20	.....	20
Other	8	.....	8	48	.....	48	45	.....	45
Total—Executive Office of the President	**14**	**.....**	**14**	**83**	**.....**	**83**	**78**	**.....**	**78**
Funds Appropriated to the President:									
International Security Assistance:									
Guaranty reserve fund	106	73	33	499	300	199	5,737	31	5,705
Foreign military financing grants	240	.....	240	2,035	.....	2,035	−1,998	.....	−1,998
Economic support fund	151	.....	151	1,412	.....	1,412	2,014	.....	2,014
Military assistance	2	.....	2	13	.....	13	34	.....	34
Peacekeeping Operations	7	.....	7	17	.....	17	20	.....	20
Other	3	.....	3	14	.....	14	14	.....	14
Proprietary receipts from the public	.....	5	−5	.....	202	−202	.....	152	−152
Total—International Security Assistance	509	78	431	3,991	502	3,489	5,821	183	5,638
International Development Assistance:									
Multilateral Assistance:									
Contributions to the International Development Association	.....	.....	.....	465	.....	465	205	.....	205
International organizations and programs	20	.....	20	137	.....	137	80	.....	80
Other	85	.....	85	304	.....	304	257	.....	257
Total—Multilateral Assistance	106	.....	106	906	.....	906	541	.....	541
Agency for International Development:									
Functional development assistance program	116	.....	116	644	.....	644	665	.....	665
Sub-Saharan Africa development assistance	43	.....	43	209	.....	209	166	.....	166
Operating expenses	37	.....	37	174	.....	174	161	.....	161
Payment to the Foreign Service retirement and disability fund	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	43	2	41	264	20	245	99	17	82
Proprietary receipts from the public	(* *)	63	−63	1	341	−340	−7	325	−331
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Agency for International Development	239	65	174	1,293	361	932	1,084	342	742
Peace Corps	15	.....	15	87	.....	87	78	.....	78
Overseas Private Investment Corporation	140	86	53	161	147	14	21	80	−59
Other	8	(* *)	8	34	3	31	25	4	21
Total—International Development Assistance	508	152	357	2,481	511	1,970	1,750	426	1,324

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International Monetary Programs	107	.....	107	−86	.....	−86	−177	.....	−177
Military Sales Programs:									
Special defense acquisition fund	8	41	−33	100	116	−15	65	170	−105
Foreign military sales trust fund	985	.....	985	5,015	.....	5,015	5,113	.....	5,113
Kuwait civil reconstruction trust fund	−30	.....	−30	143	.....	143	.....	.....	.....
Proprietary receipts from the public	.....	822	−822	.....	4,446	−4,446	.....	5,330	−5,330
Other	1	.....	1	1	.....	1	3	.....	3
Total—Funds Appropriated to the President	**2,088**	**1,093**	**995**	**11,646**	**5,574**	**6,072**	**12,576**	**6,109**	**6,467**
Department of Agriculture:									
Agricultural Research Service	56	.....	56	293	.....	293	248	.....	248
Cooperative State Research Service	34	.....	34	173	.....	173	153	.....	153
Extension Service	39	.....	39	164	.....	164	150	.....	150
Animal and Plant Health Inspection Service	32	.....	32	162	.....	162	156	.....	156
Food Safety and Inspection Service	36	.....	36	188	.....	188	182	.....	182
Agricultural Marketing Service	46	.....	46	435	4	431	391	1	390
Soil Conservation Service	59	.....	59	329	.....	329	324	.....	324
Agricultural Stabilization and Conservation Service:									
Conservation programs	11	.....	11	1,690	.....	1,690	1,664	.....	1,664
Other	75	.....	75	270	.....	270	−37	.....	−37
Foreign assistance programs	−10	.....	−10	241	.....	241	107	.....	107
Farmers Home Administration:									
Public enterprise funds:									
Agricultural credit insurance fund	37	144	−107	557	1,314	−757	887	1,501	−614
Rural housing insurance fund	183	274	−91	1,763	1,231	532	1,928	1,036	893
Rural development insurance fund	34	31	4	378	202	176	427	233	194
Other	2	(* *)	2	9	1	7	4	1	3
Salaries and expenses	48	.....	48	245	.....	245	144	.....	144
Rural water and waste disposal grants	9	.....	9	73	.....	73	61	.....	61
Other	5	.....	5	34	.....	34	36	.....	36
Total—Farmers Home Administration	319	449	−130	3,058	2,748	310	3,487	2,771	716
Rural Electrification Administration	93	197	−104	883	1,172	−288	1,689	1,747	−58
Federal Crop Insurance Corporation	98	2	97	614	257	357	644	284	360
Commodity Credit Corporation:									
Price support and related programs	1,367	623	744	9,711	2,341	7,371	10,163	2,499	7,664
National Wool Act Program	1	.....	1	3	.....	3	7	.....	7
Food and Nutrition Service:									
Food stamp program	1,967	.....	1,967	9,491	.....	9,491	7,917	.....	7,917
State child nutrition payments	546	.....	546	2,773	.....	2,773	2,459	.....	2,459
Women, infants and children programs	229	.....	229	1,140	.....	1,140	954	.....	954
Other	65	.....	65	333	.....	333	231	.....	231
Total—Food and Nutrition Service	2,808	.....	2,808	13,737	.....	13,737	11,560	.....	11,560
Forest Service:									
National forest system	92	.....	92	564	.....	564	420	.....	420
Forest service permanent appropriations	10	.....	10	159	.....	159	177	.....	177
Other	63	.....	63	501	.....	501	541	.....	541
Total—Forest Service	165	.....	165	1,224	.....	1,224	1,138	.....	1,138
Other	63	3	60	269	13	256	224	11	214
Proprietary receipts from the public	.....	112	−112	.....	570	−570	.....	595	−595
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of Agriculture	**5,291**	**1,386**	**3,906**	**33,446**	**7,105**	**26,341**	**32,250**	**7,907**	**24,343**

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
Economic Development Administration	−34	1	−36	33	16	17	92	14	78
Bureau of the Census	21	.....	21	138	.....	138	262	.....	262
Promotion of Industry and Commerce	24	.....	24	125	.....	125	116	.....	116
Science and Technology:									
National Oceanic and Atmospheric Administration	115	1	114	664	12	652	591	4	587
Patent and Trademark Office	4	.....	4	25	.....	25	20	.....	20
National Institute of Standards and Technology	20	.....	20	85	.....	85	67	.....	67
Other	5	.....	5	34	.....	34	40	.....	40
Total—Science and Technology	144	1	143	807	12	796	718	4	714
Other	5	.....	5	26	.....	26	42	.....	42
Proprietary receipts from the public	.....	10	−10	.....	66	−66	.....	28	−28
Intrabudgetary transactions	−1	.....	−1	−2	.....	−2	−2	.....	−2
Total—Department of Commerce	**160**	**13**	**147**	**1,127**	**93**	**1,034**	**1,228**	**47**	**1,181**
Department of Defense—Military:									
Military personnel:									
Department of the Army	2,574	.....	2,574	14,027	.....	14,027	12,938	.....	12,938
Department of the Navy	1,952	.....	1,952	12,601	.....	12,601	11,493	.....	11,493
Department of the Air Force	1,539	.....	1,539	9,257	.....	9,257	9,098	.....	9,098
Total—Military personnel	6,066	.....	6,066	35,885	.....	35,885	33,530	.....	33,530
Operation and maintenance:									
Department of the Army	2,046	.....	2,046	11,675	.....	11,675	14,324	.....	14,324
Department of the Navy	2,250	.....	2,250	10,850	.....	10,850	11,530	.....	11,530
Department of the Air Force	2,087	.....	2,087	10,582	.....	10,582	11,115	.....	11,115
Defense agencies:									
Defense cooperation account	−37	300	−337	−199	4,099	−4,299	−107	14,175	−14,282
Other	563	.....	563	3,698	.....	3,698	3,403	.....	3,403
Total—Operation and maintenance	6,909	300	6,609	36,605	4,099	32,505	40,264	14,175	26,089
Procurement:									
Department of the Army	1,070	.....	1,070	5,370	.....	5,370	6,246	.....	6,246
Department of the Navy	2,664	.....	2,664	13,181	.....	13,181	13,832	.....	13,832
Department of the Air Force	2,382	.....	2,382	11,330	.....	11,330	11,624	.....	11,624
Defense agencies	246	.....	246	1,433	.....	1,433	1,299	.....	1,299
Total—Procurement	6,362	.....	6,362	31,316	.....	31,316	33,001	.....	33,001
Research, development, test, and evaluation:									
Department of the Army	421	.....	421	2,350	.....	2,350	2,221	.....	2,221
Department of the Navy	604	.....	604	2,917	.....	2,917	3,054	.....	3,054
Department of the Air Force	1,120	.....	1,120	5,301	.....	5,301	5,855	.....	5,855
Defense agencies	864	.....	864	3,387	.....	3,387	3,282	.....	3,282
Total—Research, development, test and evaluation	3,009	.....	3,009	13,955	.....	13,955	14,412	.....	14,412
Military construction:									
Department of the Army	81	.....	81	321	.....	321	401	.....	401
Department of the Navy	92	.....	92	404	.....	404	371	.....	371
Department of the Air Force	79	.....	79	378	.....	378	387	.....	387
Defense agencies	121	.....	121	441	.....	441	358	.....	358
Total—Military construction	372	.....	372	1,544	.....	1,544	1,519	.....	1,519
Family housing:									
Department of the Army	127	.....	127	608	.....	608	637	.....	637
Department of the Navy	73	.....	73	309	.....	309	311	.....	311
Department of the Air Force	72	.....	72	344	.....	344	375	.....	375
Defense agencies	3	(* *)	3	14	(* *)	14	14	(* *)	14
Revolving and management funds:									
Department of the Army	−47	.....	−47	−3	.....	−3	−310	.....	−310
Department of the Navy	−9	.....	−9	24	.....	24	−41	1	−42
Department of the Air Force	1	.....	1	9	.....	9	151	.....	151
Defense agencies	449	(* *)	449	2,209	(* *)	2,209	−391	(* *)	−391
Other:									
Department of the Army	−24	16	−41	230	−136	366	698	148	550
Department of the Navy	39	−54	93	528	216	312	387	25	362
Department of the Air Force	9	68	−59	38	195	−157	102	262	−160
Defense agencies	−15	−196	181	−422	109	−532	−5	129	−134
Total—Department of Defense—Military	**23,396**	**134**	**23,262**	**123,191**	**4,483**	**118,707**	**124,655**	**14,740**	**109,915**

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
Construction, general	52	.....	52	447	.....	447	530	.....	530
Operation and maintenance, general	102	.....	102	600	.....	600	486	.....	486
Other	78	.....	78	494	.....	494	464	.....	464
Propnetary receipts from the public	.....	14	−14	.....	69	−69	.....	50	−50
Total—Corps of Engineers	232	14	218	1,541	69	1,473	1,479	50	1,430
Military retirement:									
Payment to military retirement fund	.....	.....	.....	11,169	.....	11,169	10,782	.....	10,782
Retired pay	.....	.....	.....	(* *)	.....	(* *)	1	.....	1
Military retirement fund	2,054	.....	2,054	10,049	.....	10,049	9,431	.....	9,431
Intrabudgetary transactions	.....	.....	.....	−11,169	.....	−11,169	−10,782	.....	−10,782
Education benefits	18	.....	18	76	.....	76	39	.....	39
Other	4	(* *)	4	44	2	43	29	(* *)	29
Proprietary receipts from the public	.....	1	−1	.....	4	−4	.....	3	−3
Total—Department of Defense—Civil	**2,309**	**16**	**2,294**	**11,711**	**74**	**11,636**	**10,980**	**53**	**10,927**
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	499	.....	499	2,696	.....	2,696	2,157	.....	2,157
Impact aid	40	.....	40	422	.....	422	390	.....	390
School improvement programs	117	.....	117	671	.....	671	560	.....	560
Chicago litigation settlement	.....	.....	.....	5	.....	5	2	.....	2
Indian education	7	.....	7	29	.....	29	23	.....	23
Total—Office of Elementary and Secondary Education	663	.....	663	3,823	.....	3,823	3,132	.....	3,132
Office of Bilingual Education and Minority Languages Affairs	25	.....	25	81	.....	81	77	.....	77
Office of Special Education and Rehabilitative Services:									
Special education	191	.....	191	980	.....	980	1,039	.....	1,039
Rehabilitation services and disability research	157	.....	157	855	.....	855	807	.....	807
Special institutions for persons with disabilities	9	.....	9	39	.....	39	44	.....	44
Office of Vocational and Adult Education	152	.....	152	451	.....	451	462	.....	462
Office of Postsecondary Education:									
College housing loans	(* *)	1	−1	4	30	−26	12	23	−11
Student financial assistance	756	.....	756	3,569	.....	3,569	3,002	.....	3,002
Guaranteed student loans	263	.....	263	2,029	.....	2,029	2,450	.....	2,450
Higher education	69	.....	69	337	.....	337	258	.....	258
Howard University	18	.....	18	81	.....	81	67	.....	67
Other	1	.....	1	2	.....	2	15	.....	15
Total—Office of Postsecondary Education	1,106	1	1,106	6,022	30	5,992	5,805	23	5,782
Office of Educational Research and Improvement	18	.....	18	116	.....	116	127	.....	127
Departmental management	44	.....	44	127	.....	127	134	.....	134
Proprietary receipts from the public	.....	6	−6	.....	19	−19	.....	17	−17
Total—Department of Education	**2,365**	**7**	**2,358**	**12,494**	**50**	**12,444**	**11,625**	**40**	**11,585**
Department of Energy:									
Atomic energy defense activities	839	.....	839	4,674	.....	4,674	4,038	.....	4,038
Energy programs:									
General science and research activities	105	.....	105	542	.....	542	427	.....	427
Energy supply, R and D activities	197	.....	197	1,149	.....	1,149	995	.....	995
Uranium supply and enrichment activities	84	.....	84	602	.....	602	549	.....	549
Fossil energy research and development	32	.....	32	165	.....	165	168	.....	168
Energy conservation	37	.....	37	173	.....	173	125	.....	125
Strategic petroleum reserve	13	.....	13	77	.....	77	−77	.....	−77
Nuclear waste disposal fund	24	.....	24	131	.....	131	115	.....	115
Other	47	1	47	232	2	230	213	2	212
Total—Energy programs	538	1	538	3,072	2	3,070	2,515	2	2,514
Power Marketing Administration	115	123	−7	581	535	45	485	696	−211
Departmental administration	39	.....	39	186	.....	186	173	.....	173
Proprietary receipts from the public	.....	203	−203	.....	1,271	−1,271	.....	1,031	−1,031
Intrabudgetary transactions	−44	.....	−44	−126	.....	−126	−99	.....	−99
Total—Department of Energy	**1,488**	**326**	**1,162**	**8,387**	**1,808**	**6,579**	**7,112**	**1,729**	**5,383**

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:									
Public Health Service:									
Food and Drug Administration	55	(* *)	55	293	2	291	253	1	252
Health Resources and Services Administration	193	.....	193	703	.....	703	579	.....	579
Indian Health Service	122	.....	122	615	.....	615	504	.....	504
Centers for Disease Control	59	.....	59	417	.....	417	416	.....	416
National Institutes of Health:									
Cancer research	238	.....	238	881	.....	881	663	.....	663
Heart, lung, and blood research	54	.....	54	463	.....	463	452	.....	452
Diabetes, digestive and kidney diseases	31	.....	31	259	.....	259	245	.....	245
Neurological disorders and stroke	24	.....	24	210	.....	210	210	.....	210
Allergy and infectious diseases	33	.....	33	359	.....	359	345	.....	345
General medical sciences	37	.....	37	312	.....	312	296	.....	296
Child health and human development	25	.....	25	199	.....	199	189	.....	189
Other research institutes	69	.....	69	484	.....	484	456	.....	456
Research resources	22	.....	22	141	.....	141	154	.....	154
Other	49	.....	49	191	.....	191	151	.....	151
Total—National Institutes of Health	582	.....	582	3,499	.....	3,499	3,161	.....	3,161
Alcohol, Drug Abuse, and Mental Health Administration	218	.....	218	1,093	.....	1,093	973	.....	973
Agency for Health Care Policy and Research	8	.....	8	40	.....	40	−14	.....	−14
Assistant secretary for health	47	.....	47	78	.....	78	64	.....	64
Total—Public Health Service	1,284	(* *)	1,284	6,739	2	6,737	5,937	1	5,936
Health Care Financing Administration:									
Grants to States for Medicaid	5,199	.....	5,199	26,868	.....	26,868	19,678	.....	19,678
Payments to health care trust funds	3,123	.....	3,123	17,604	.....	17,604	14,536	.....	14,536
Federal hospital insurance trust fund:									
Benefit payments	6,538	.....	6,538	31,696	.....	31,696	27,068	.....	27,068
Administrative expenses and construction	108	.....	108	510	.....	510	395	.....	395
Quinquennial transfers to the general fund from FHI	.....	.....	.....	.....	.....	.....	1,100	.....	1,100
Total—FHI trust fund	6,645	.....	6,645	32,205	.....	32,205	28,563	.....	28,563
Federal supplementary medical insurance trust fund:									
Benefit payments	3,487	.....	3,487	20,533	.....	20,533	17,860	.....	17,860
Administrative expenses and construction	155	.....	155	629	.....	629	582	.....	582
Total—FSMI trust fund	3,642	.....	3,642	21,162	.....	21,162	18,442	.....	18,442
Other	−27	.....	−27	8	.....	8	63	.....	63
Total—Health Care Financing Administration	18,582	.....	18,582	97,848	.....	97,848	81,282	.....	81,282
Social Security Administration:									
Payments to Social Security trust funds	9	.....	9	2,851	.....	2,851	2,920	.....	2,920
Special benefits for disabled coal miners	70	.....	70	345	.....	345	354	.....	354
Supplemental security income program	1,588	.....	1,588	8,655	.....	8,655	6,170	.....	6,170
Total—Social Security Administration	1,667	.....	1,667	11,851	.....	11,851	9,445	.....	9,445
Administration for children and families:									
Family support payments to States	1,373	.....	1,373	6,513	.....	6,513	5,734	.....	5,734
Low income home energy assistance	224	.....	224	646	.....	646	985	.....	985
Refugee and entrant assistance	20	.....	20	117	.....	117	135	.....	135
Community Services Block Grant Act Programs	45	.....	45	188	.....	188	129	.....	129
Payments to States for afdc work programs	73	.....	73	217	.....	217	201	.....	201
Interim assistance to States for legalization	22	.....	22	248	.....	248	340	.....	340
Social services block grant	209	.....	209	1,096	.....	1,096	1,301	.....	1,301
Acf service programs	364	.....	364	1,595	.....	1,595	1,249	.....	1,249
Payments to States for foster care and adoption assistance	248	.....	248	1,051	.....	1,051	808	.....	808
Other	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Total—Administration for children and families	2,578	.....	2,578	11,670	.....	11,670	10,882	.....	10,882
Office of the Secretary	−13	.....	−13	56	.....	56	58	.....	58
Proprietary receipts from the public	.....	1,110	−1,110	.....	5,370	−5,370	.....	4,979	−4,979
Intrabudgetary transactions:									
Quinquennial transfers to the general fund From FHI, FOASI, and FDI	.....	.....	.....	.....	.....	.....	−3,989	.....	−3,989

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services, except Social Security:—Continued									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund	−3,123	.....	−3,123	−17,687	.....	−17,687	−14,526	.....	−14,526
Payments for tax and other credits:									
Federal hospital insurance trust fund	.....	.....	.....	82	.....	82	−10	.....	−10
Total—Department of Health and Human Services, except Social Security	**20,975**	**1,110**	**19,865**	**110,560**	**5,371**	**105,189**	**89,079**	**4,980**	**84,098**
Department of Health and Human Services, Social Security (off-budget):									
Federal old-age and survivors insurance trust fund:									
Benefit payments	21,013	.....	21,013	102,763	.....	102,763	96,068	.....	96,068
Administrative expenses and construction	152	.....	152	767	.....	767	714	.....	714
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	418	.....	418
Quinquennial transfers to the general fund from FOASI	.....	.....	.....	.....	.....	.....	2,114	.....	2,114
Total—FOASI trust fund	21,165	.....	21,165	103,530	.....	103,530	99,314	.....	99,314
Federal disability insurance trust fund:									
Benefit payments	2,489	.....	2,489	12,057	.....	12,057	10,674	.....	10,674
Administrative expenses and construction	95	.....	95	368	.....	368	335	.....	335
Interest on normalized tax transfers	.....	.....	.....	.....	.....	.....	45	.....	45
Quinquennial transfers to the general fund from FDI	.....	.....	.....	.....	.....	.....	775	.....	775
Total—FDI trust fund	2,585	.....	2,585	12,425	.....	12,425	11,829	.....	11,829
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Intrabudgetary transactions[1]	−20	.....	−20	−2,862	.....	−2,862	−2,920	.....	−2,920
Total—Department of Health and Human Services, Social Security(off-budget)	**23,730**	**(* *)**	**23,730**	**113,093**	**(* *)**	**113,093**	**108,223**	**(* *)**	**108,223**
Department of Housing and Urban Development:									
Housing programs:									
Public enterprise funds:									
Federal housing administration fund	630	493	137	4,329	3,491	839	3,362	2,426	937
Housing for the elderly or handicapped fund	41	55	−13	566	272	294	518	263	255
Other	3	6	−3	12	29	−17	4	29	−25
Rent supplement payments	4	.....	4	23	.....	23	21	.....	21
Homeownership assistance	10	.....	10	36	.....	36	37	.....	37
Rental housing assistance	51	.....	51	269	.....	269	269	.....	269
Rental housing development grants	(* *)	.....	(* *)	5	.....	5	16	.....	16
Low-rent public housing	16	.....	16	401	.....	401	429	.....	429
Public housing grants	139	.....	139	823	.....	823	707	.....	707
College housing grants	1	(* *)	1	9	(* *)	9	9	(* *)	9
Lower income housing assistance	1,033	.....	1,033	4,543	.....	4,543	4,554	.....	4,554
Section 8 contract renewals	115	.....	115	519	.....	519	57	.....	57
Special purpose grants	(* *)	.....	(* *)	5	.....	5	.....	.....	.....
Other	1	.....	1	6	.....	6	6	.....	6
Total—Housing programs	2,044	553	1,491	11,548	3,792	7,756	9,989	2,717	7,272
Public and Indian Housing programs:									
Payments for operation of low-income housing projects	157	.....	157	858	.....	858	708	.....	708
Low-rent public housing—Loans and other expenses	4	3	1	117	23	94	195	24	172
Total—Public and Indian Housing programs	161	3	158	975	23	953	904	24	880
Government National Mortgage Association:									
Management and liquidating functions fund	.....	(* *)	(* *)	(* *)	2	−2	(* *)	2	−2
Guarantees of mortgage-backed securities	142	150	−8	755	922	−166	841	940	−98
Total—Government National Mortgage Association	142	150	−8	755	924	−168	841	942	−101
Community Planning and Development:									
Public enterprise funds	16	9	8	93	45	48	43	48	−5
Community Development Grants	214	.....	214	1,269	.....	1,269	1,234	.....	1,234
Other	17	.....	17	85	.....	85	174	.....	174
Total—Community Planning and Development	247	9	238	1,447	45	1,402	1,452	48	1,404

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Housing and Urban Development:—Continued									
Management and Administration	41		41	207		207	226		226
Other	8		8	17		17	7		7
Proprietary receipts from the public		21	−21		112	−112			
Total—Department of Housing and Urban Development	**2,642**	**736**	**1,907**	**14,949**	**4,895**	**10,054**	**13,420**	**3,731**	**9,688**
Department of the Interior:									
Land and minerals management:									
Bureau of Land Management:									
Management of lands and resources	41		41	219		219	167		167
Fire protection	8		8	62		62	58		58
Other	13		13	136		136	55		55
Minerals Management Service	52		52	262		262	297		297
Office of Surface Mining Reclamation and Enforcement	22		22	127		127	135		135
Total—Land and minerals management	136		136	806		806	711		711
Water and science:									
Bureau of Reclamation:									
Construction program	20		20	122		122	135		135
Operation and maintenance	18		18	94		94	92		92
Other	60	14	46	248	54	194	245	42	203
Geological Survey	62		62	254		254	203		203
Bureau of Mines	17	2	15	83	12	71	74	11	63
Total—Water and science	177	16	162	800	66	734	748	53	695
Fish and wildlife and parks:									
United States Fish and Wildlife Service	87		87	400		400	390		390
National Park Service	89		89	532		532	437		437
Total—Fish and wildlife and parks	176		176	932		932	828		828
Bureau of Indian Affairs:									
Operation of Indian programs	97		97	436		436	618		618
Indian tribal funds	28		28	193		193	191		191
Other	35	6	28	164	6	157	138	5	134
Total—Bureau of Indian Affairs	160	6	153	793	6	786	947	5	942
Territorial and international affairs	7		7	189		189	194		194
Departmental offices	4		4	37		37	40		40
Proprietary receipts from the public		148	−148		720	−720		793	−793
Intrabudgetary transactions	−35		−35	−100		−100	−50		−50
Offsetting governmental receipts		(* *)	(* *)		4	−4			
Total—Department of the Interior	**625**	**170**	**455**	**3,457**	**797**	**2,659**	**3,416**	**850**	**2,566**
Department of Justice:									
Legal activities	161		161	1,407		1,407	1,232		1,232
Federal Bureau of Investigation	102		102	696		696	719		719
Drug Enforcement Administration	90		90	335		335	282		282
Immigration and Naturalization Service	103		103	502		502	481		481
Federal Prison System	152	6	146	905	30	875	635	26	609
Office of Justice Programs	64		64	320		320	236		236
Other	34		34	161		161	162		162
Intrabudgetary transactions	(* *)		(* *)	−5		−5	−11		−11
Offsetting governmental receipts		63	−63		183	−183		122	−122
Total—Department of Justice	**706**	**68**	**638**	**4,321**	**213**	**4,108**	**3,736**	**149**	**3,588**
Department of Labor:									
Employment and Training Administration:									
Training and employment services	285		285	1,492		1,492	1,428		1,428
Community Service Employment for Older Americans	28		28	171		171	143		143
Federal unemployment benefits and allowances	3		3	55		55	59		59
State unemployment insurance and employment service operations	(* *)		(* *)	61		61	16		16
Advances to the unemployment trust fund and other funds	30		30	100		100			

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	3,571	.....	3,571	13,795	.....	13,795	9,503	.....	9,503
State administrative expenses	270	.....	270	1,265	.....	1,265	1,097	.....	1,097
Federal administrative expenses	10	.....	10	49	.....	49	49	.....	49
Veterans employment and training	17	.....	17	72	.....	72	69	.....	69
Railroad unemployment insurance	9	.....	9	42	.....	42	40	.....	40
Other	3	.....	3	11	.....	11	10	.....	10
Total—Unemployment trust fund	3,880	.....	3,880	15,233	.....	15,233	10,769	.....	10,769
Other	3	.....	3	32	.....	32	30	.....	30
Total—Employment and Training Administration	4,228	.....	4,228	17,144	.....	17,144	12,445	.....	12,445
Pension Benefit Guaranty Corporation	55	189	−134	324	1,088	−764	313	421	−107
Employment Standards Administration:									
Salaries and expenses	15	.....	15	95	.....	95	88	.....	88
Special benefits	−160	.....	−160	−382	.....	−382	−249	.....	−249
Black lung disability trust fund	52	.....	52	258	.....	258	253	.....	253
Other	9	.....	9	52	.....	52	46	.....	46
Occupational Safety and Health Administration	29	.....	29	127	.....	127	98	.....	98
Bureau of Labor Statistics	17	.....	17	81	.....	81	84	.....	84
Other	39	.....	39	183	.....	183	171	.....	171
Proprietary receipts from the public	.....	(* *)	(* *)	.....	1	−1	.....	2	−2
Intrabudgetary transactions	−90	.....	−90	−322	.....	−322	−114	.....	−114
Total—Department of Labor	**4,194**	**189**	**4,005**	**17,559**	**1,089**	**16,471**	**13,136**	**422**	**12,713**
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	156	.....	156	772	.....	772	688	.....	688
Acquisition and maintenance of buildings abroad	29	.....	29	120	.....	120	147	.....	147
Payment to Foreign Service retirement and disability fund	.....	.....	.....	113	.....	113	109	.....	109
Foreign Service retirement and disability fund	32	.....	32	157	.....	157	152	.....	152
Other	5	.....	5	32	.....	32	29	.....	29
Total—Administration of Foreign Affairs	222	.....	222	1,193	.....	1,193	1,124	.....	1,124
International organizations and Conferences	16	.....	16	719	.....	719	618	.....	618
Migration and refugee assistance	37	.....	37	207	.....	207	184	.....	184
International narcotics control	23	.....	23	56	.....	56	50	.....	50
Other	5	.....	5	39	.....	39	37	.....	37
Proprietary receipts from the public	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	2	−2
Intrabudgetary transactions	(* *)	.....	(* *)	−113	.....	−113	−109	.....	−109
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—Department of State	**303**	**(* *)**	**303**	**2,102**	**(* *)**	**2,101**	**1,905**	**2**	**1,903**
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	814	.....	814	5,621	.....	5,621	5,845	.....	5,845
Other	7	.....	7	43	.....	43	47	.....	47
Other programs	9	.....	9	63	.....	63	34	.....	34
Total—Federal Highway Administration	831	.....	831	5,727	.....	5,727	5,926	.....	5,926
National Highway Traffic Safety Administration	19	.....	19	93	.....	93	89	.....	89
Federal Railroad Administration:									
Grants to National Railroad Passenger Corporation	(* *)	.....	(* *)	245	.....	245	292	.....	292
Other	23	5	19	134	6	128	111	2	109
Total—Federal Railroad Administration	23	5	19	379	6	373	403	2	402

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Transit Administration:									
Formula grants	264	.....	264	885	.....	885	920	.....	920
Discretionary grants	104	.....	104	512	.....	512	402	.....	402
Other	49	.....	49	201	.....	201	288	.....	288
Federal Aviation Administration:									
Operations	211	.....	211	956	.....	956	914	.....	914
Airport and airway trust fund:									
Grants-in-aid for airports	110	.....	110	702	.....	702	645	.....	645
Facilities and equipment	119	.....	119	701	.....	701	533	.....	533
Research, engineering and development	18	.....	18	85	.....	85	63	.....	63
Operations	88	.....	88	879	.....	879	834	.....	834
Total—Airport and airway trust fund	335	.....	335	2,366	.....	2,366	2,075	.....	2,075
Other	(* *)	.....	(* *)	(* *)	(* *)	(* *)	(* *)	1	−1
Total—Federal Aviation Administration	546	.....	546	3,322	(* *)	3,322	2,989	1	2,988
Coast Guard:									
Operating expenses	115	.....	115	1,025	.....	1,025	906	.....	906
Acquisition, construction, and improvements	20	.....	20	161	.....	161	133	.....	133
Retired pay	36	.....	36	177	.....	177	177	.....	177
Other	17	(* *)	17	111	2	109	61	2	58
Total—Coast Guard	189	(* *)	188	1,473	2	1,471	1,276	2	1,274
Maritime Administration	88	10	79	442	264	178	480	283	197
Other	20	2	18	138	7	131	28	8	20
Proprietary receipts from the public	.....	(* *)	(* *)	.....	2	−2	.....	2	−2
Intrabudgetary transactions	.....	.....	.....	.....	.....	.....	.....	.....	.....
Offsetting governmental receipts	.....	2	−2	.....	4	−4	.....	(* *)	(* *)
Total—Department of Transportation	**2,133**	**19**	**2,114**	**13,174**	**285**	**12,888**	**12,802**	**299**	**12,502**
Department of the Treasury:									
Departmental offices:									
Exchange stabilization fund	−133	1	−134	−782	7	−789	−1,228	12	−1,240
Other	−74	.....	−74	−11	.....	−11	47	.....	47
Financial Management Service:									
Salaries and expenses	22	.....	22	91	.....	91	78	.....	78
Payment to the Resolution Funding Corporation	.....	.....	.....	1,164	.....	1,164	753	.....	753
Claims, judgements, and relief acts	16	.....	16	464	.....	464	278	.....	278
Other	8	.....	8	80	.....	80	95	.....	95
Total—Financial Management Service	46	.....	46	1,799	.....	1,799	1,203	.....	1,203
Federal Financing Bank	−106	.....	−106	118	.....	118	121	.....	121
Bureau of Alcohol, Tobacco and Firearms:									
Salaries and expenses	28	.....	28	139	.....	139	121	.....	121
Internal revenue collections for Puerto Rico	20	.....	20	105	.....	105	109	.....	109
United States Customs Service	187	.....	187	764	.....	764	740	.....	740
Bureau of Engraving and Printing	3	.....	3	−19	.....	−19	24	.....	24
United States Mint	6	.....	6	35	.....	35	26	.....	26
Bureau of the Public Debt	16	.....	16	75	.....	75	74	.....	74
Internal Revenue Service:									
Processing tax returns and assistance	135	.....	135	606	.....	606	751	.....	751
Tax law enforcement	311	.....	311	1,450	.....	1,450	1,404	.....	1,404
Information system	122	.....	122	401	.....	401	166	.....	166
Payment where earned income credit exceeds liability for tax	[2]1,929	.....	1,929	1,985	.....	1,985	1,294	.....	1,294
Refunding internal revenue collections, interest	132	.....	132	1,299	.....	1,299	882	.....	882
Other	17	(* *)	16	80	2	78	52	1	51
Total—Internal Revenue Service	2,645	(* *)	2,644	5,822	2	5,821	4,550	1	4,549

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
United States Secret Service	31	.....	31	199	.....	199	183	.....	183
Comptroller of the Currency	21	94	−73	145	175	−30	113	143	−29
Office of Thrift Supervison	17	3	14	111	151	−40	94	142	−48
Interest on the public debt:									
Public issues (accrual basis)	16,677	.....	16,677	88,062	.....	88,062	87,094	.....	87,094
Special issues (cash basis)	1,078	.....	1,078	39,234	.....	39,234	35,853	.....	35,853
Total—Interest on the public debt	17,755	.....	17,755	127,296	.....	127,296	122,947	.....	122,947
Other	5	.....	5	17	.....	17	16	.....	16
Proprietary receipts from the public	.....	−79	79	.....	977	−977	.....	1,598	−1,598
Receipts from off-budget federal entities	.....	.....	.....	.....	.....	.....	−463	.....	−463
Intrabudgetary transactions	−220	.....	−220	−6,735	.....	−6,735	−9,113	.....	−9,113
Offsetting governmental receipts	.....	42	−42	.....	260	−260	.....	292	−292
Total—Department of the Treasury	**20,247**	**63**	**20,185**	**129,078**	**1,572**	**127,507**	**119,564**	**2,189**	**117,375**
Department of Veterans Affairs:									
Veterans Health Administration:									
Medical care	1,037	.....	1,037	5,539	.....	5,539	5,040	.....	5,040
Other	47	17	30	396	106	290	219	95	124
Veterans Benefits Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	80	49	31	574	570	4	948	760	189
Other	104	46	57	347	291	56	100	207	−107
Compensation and pensions	1,361	.....	1,361	7,984	.....	7,984	6,588	.....	6,588
Readjustment benefits	57	.....	57	334	.....	334	253	.....	253
Post-Vietnam era veterans education account	12	.....	12	69	.....	69	79	.....	79
Insurance funds:									
National service life	[3]433	.....	433	844	.....	844	509	.....	509
United States government life	7	.....	7	16	.....	16	11	.....	11
Veterans special life	39	4	35	83	87	−5	51	84	−33
Other	4	.....	4	−9	.....	−9	−10	.....	−10
Total—Veterans Benefits Administration	2,097	99	1,998	10,242	949	9,293	8,529	1,050	7,479
Construction	43	.....	43	264	.....	264	276	.....	276
Departmental administration	90	.....	90	435	.....	435	357	.....	357
Proprietary receipts from the public:									
National service life	.....	32	−32	.....	177	−177	.....	170	−170
United States government life	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)
Other	−4	47	−51	−4	376	−380	.....	187	−187
Intrabudgetary transactions	−1	.....	−1	−4	.....	−4	−63	.....	−63
Total—Department of Veterans Affairs	**3,309**	**195**	**3,114**	**16,868**	**1,609**	**15,259**	**14,358**	**1,503**	**12,855**
Environmental Protection Agency:									
Salaries and expenses	92	.....	92	488	.....	488	398	.....	398
Abatement, control, and compliance	69	(* *)	69	349	3	345	282	.....	282
Construction grants	129	.....	129	1,003	.....	1,003	975	.....	975
Hazardous substance superfund	118	.....	118	515	.....	515	526	.....	526
Other	29	1	28	395	16	379	1,000	5	995
Proprietary receipts from the public	.....	11	−11	.....	56	−56	.....	36	−36
Intrabudgetary transactions	.....	.....	.....	−250	.....	−250	−861	.....	−861
Offsetting governmental receipts	.....	.....	.....	.....	.....	.....	.....	2	−2
Total—Environmental Protection Agency	**436**	**12**	**424**	**2,500**	**75**	**2,425**	**2,319**	**43**	**2,276**
General Services Administration:									
Real property activities	−360	.....	−360	180	.....	180	−80	.....	−80
Personal property activities	10	.....	10	−3	.....	−3	1	.....	1
Information Resources Management Service	23	.....	23	−30	.....	−30	2	.....	2
Federal property resources activities	1	.....	1	7	.....	7	6	.....	6
General activities	16	.....	16	16	.....	16	11	.....	11
Proprietary receipts from the public	.....	7	−7	.....	14	−14	.....	34	−34
Total—General Services Administration	**−310**	**7**	**−317**	**170**	**14**	**156**	**−61**	**34**	**−94**

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
National Aeronautics and Space Administration:									
Research and development	483		483	2,576		2,576	2,298		2,298
Space flight, control, and data communications	486		486	2,250		2,250	2,511		2,511
Construction of facilities	31		31	190		190	128		128
Research and program management	42		42	810		810	875		875
Other	1		1	5		5	4		4
Total—National Aeronautics and Space Administration	**1,044**	.....	**1,044**	**5,831**	.....	**5,831**	**5,816**	.....	**5,816**
Office of Personnel Management:									
Government payment for annuitants, employees health benefits	243	.....	243	1,359	.....	1,359	1,395	.....	1,395
Payment to civil service retirement and disability fund	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Civil service retirement and disability fund	2,871	.....	2,871	13,768	.....	13,768	13,706	.....	13,706
Employees health benefits fund	1,109	1,079	30	5,622	5,692	−70	4,917	5,297	−380
Employees life insurance fund	110	462	−351	481	1,186	−705	458	979	−521
Retired employees health benefits fund	1	1	(* *)	4	4	(* *)	4	4	(* *)
Other	32	.....	32	139	.....	139	62	.....	62
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Other	−4	.....	−4	−23	.....	−23	−24	.....	−24
Total—Office of Personnel Management	**4,362**	**1,542**	**2,820**	**21,350**	**6,882**	**14,469**	**20,518**	**6,280**	**14,238**
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	134	75	60	464	347	118	373	315	58
Disaster loan fund	50	42	8	221	219	2	333	250	83
Other	3	1	2	24	10	15	11	7	4
Other	−64	(* *)	−64	74	(* *)	73	161	(* *)	161
Total—Small Business Administration	**124**	**118**	**6**	**783**	**575**	**208**	**877**	**572**	**306**
Other independent agencies:									
Action	17	.....	17	77	.....	77	69	.....	69
Board for International Broadcasting	6	.....	6	91	.....	91	84	.....	84
Corporation for Public Broadcasting	.....	.....	.....	327	.....	327	299	.....	299
District of Columbia:									
Federal payment	1	.....	1	691	.....	691	556	.....	556
Other	−1	.....	−1	5	37	−32	6	42	−36
Equal Employment Opportunity Commission	13	.....	13	76	.....	76	81	.....	81
Export-Import Bank of the United States	63	84	−21	684	841	−157	671	1,012	−341
Federal Communications Commission	9	6	3	47	22	25	41	17	24
Federal Deposit Insurance Corporation:									
Bank insurance fund	1,141	2,775	−1,634	10,138	6,457	3,681	3,785	4,606	−821
Savings association insurance fund	1	7	−6	−7	17	−24	28	40	−12
FSLIC resolution fund	1,135	553	582	2,833	1,100	1,733	3,683	1,887	1,796
Federal Emergency Management Agency:									
Public enterprise funds	41	17	24	145	131	15	48	137	−90
Disaster relief	69	.....	69	242	.....	242	252	.....	252
Emergency management planning and assistance	24	.....	24	115	.....	115	95	.....	95
Other	34	.....	34	115	.....	115	114	.....	114
Federal Housing Finance Board	1	(* *)	1	5	13	−8	3	5	−2
Federal Trade Commission	6	.....	6	30	.....	30	29	.....	29
Interstate Commerce Commission	1	.....	1	16	.....	16	20	.....	20
Legal Services Corporation	29	.....	29	152	.....	152	135	.....	135
National Archives and Records Administration	8	.....	8	53	(* *)	53	63	(* *)	63
National Credit Union Administration:									
Credit union share insurance fund	−12	21	−33	223	419	−196	44	239	−196
Central liquidity facility	21	23	−1	217	321	−105	272	265	7
Other	4	(* *)	4	−28	1	−29	−28	1	−29

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Other independent agencies:—Continued									
National Endowment for the Arts	13	.....	13	75	.....	75	73	.....	73
National Endowment for the Humanities	11	.....	11	54	.....	54	54	.....	54
National Labor Relations Board	15	.....	15	65	.....	65	60	.....	60
National Science Foundation	163	.....	163	865	.....	865	820	.....	820
Nuclear Regulatory Commission	48	17	31	202	210	−7	170	37	133
Panama Canal Commission	45	40	5	207	209	−2	195	222	−28
Postal Service:									
Public enterprise funds (off-budget)	3,466	[4]3,364	102	19,106	19,863	−756	17,654	18,090	−436
Payment to the Postal Service fund	.....	.....	.....	276	.....	276	274	.....	274
Railroad Retirement Board:									
Federal windfall subsidy	25	.....	25	130	.....	130	134	.....	134
Federal payments to the railroad retirement accounts	(* *)	.....	(* *)	119	.....	119	19	.....	19
Regional rail transportation protective account	(* *)	.....	(* *)	(* *)	.....	(* *)	(* *)	.....	(* *)
Rail industry pension fund:									
Advances from FOASDI fund	−87	.....	−87	−427	.....	−427	−408	.....	−408
OASDI certifications	87	.....	87	427	.....	427	408	.....	408
Administrative expenses	6	.....	6	30	.....	30	25	.....	25
Interest on refunds of taxes	(* *)	.....	(* *)	(* *)	.....	(* *)	−4	.....	−4
Supplemental annuity pension fund	239	.....	239	1,156	.....	1,156	1,116	.....	1,116
Other	1	.....	1	3	.....	3	2	.....	2
Intrabudgetary transactions:									
Social Security equivalent benefit account	381	.....	381	1,893	.....	1,893	1,826	.....	1,826
Other	−12	.....	−12	−119	.....	−119	−19	.....	−19
Total—Railroad Retirement Board	640	.....	640	3,212	.....	3,212	3,099	.....	3,099
Resolution Trust Corporation	2,142	3,012	−870	16,741	24,935	−8,194	32,886	22,118	10,768
Securities and Exchange Commission	6	.....	6	46	.....	46	65	3	62
Smithsonian Institution	30	.....	30	151	.....	151	143	.....	143
Tennessee Valley Authority	634	584	50	[5]917	300	617	[6]3,281	3,041	240
United States Information Agency	76	1	75	396	1	394	372	(* *)	372
Other	238	−1	238	559	105	454	523	30	493
Total—Other independent agencies	**10,136**	**10,502**	**−366**	**59,120**	**54,981**	**4,139**	**70,017**	**51,794**	**18,223**
Undistributed offsetting receipts:									
Other interest	.....	.....	.....	.....	(* *)	(* *)	.....	(* *)	(* *)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	.....	.....	.....	(* *)	.....	(* *)	(* *)	.....	(* *)
Department of Defense—Civil:									
Military retirement fund	−1,406	.....	−1,406	−6,814	.....	−6,814	−6,847	.....	−6,847
Department of Health and Human Services:									
Federal old-age and survivors insurance fund (off-budget):									
Federal employer contributions	−467	.....	−467	−2,036	.....	−2,036	−1,932	.....	−1,932
Federal disability insurance trust fund (off-budget):									
Federal employer contributions	−51	.....	−51	−220	.....	−220	−208	.....	−208
Federal hospital insurance trust fund:									
Federal employer contributions	−190	.....	−190	−913	.....	−913	−837	.....	−837
Department of State:									
Foreign Service retirement and disability fund	−8	.....	−8	−39	.....	−39	−34	.....	−34
Office of Personnel Management:									
Civil service retirement and disability fund	−716	.....	−716	−3,718	.....	−3,718	−3,424	.....	−3,424
Independent agencies:									
Court of veterans appeals retirement fund	.....	.....	.....	.....	.....	.....	(* *)	.....	(* *)
Total—Employer share, employee retirement	−2,838	.....	−2,838	−13,740	.....	−13,740	−13,283	.....	−13,283

Table 5. Outlays of the U.S. Government, February 1992 and Other Periods—Continued

[$ millions]

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds:									
The Judiciary:									
Judicial survivors annuity fund	−4		−4	−8		−8	−4		−4
Department of Defense—Civil:									
Corps of Engineers	−1		−1	−6		−6	−3		−3
Military retirement fund	−251		−251	−4,378		−4,378	−3,747		−3,747
Education benefits fund	−11		−11	−32		−32	−34		−34
Soldiers' and airmen's home permanent fund	(* *)		(* *)	−1		−1	−4		−4
Other	(* *)		(* *)						
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund (off-budget)	−49		−49	−10,772		−10,772	−9,143		−9,143
Federal disability insurance trust fund (off-budget)	−41		−41	−557		−557	−525		−525
Federal hospital insurance trust fund	−4		−4	−4,856		−4,856	−4,337		−4,337
Federal supplementary medical insurance trust fund	−10		−10	−809		−809	−753		−753
Department of Labor:									
Unemployment trust fund	−24		−24	−1,991		−1,991	−2,199		−2,199
Department of State:									
Foreign Service retirement and disability fund	(* *)		(* *)	−252		−252	−233		−233
Department of Transportation:									
Highway trust fund	−2		−2	−778		−778	−694		−694
Airport and airway trust fund	−1		−1	−634		−634	−635		−635
Oil spill liability trust fund	(* *)		(* *)	−3		−3	−2		−2
Department of Veterans Affairs:									
National service life insurance fund	−3		−3	−539		−539	−529		−529
United States government life Insurance Fund	(* *)		(* *)	−6		−6	−6		−6
Environmental Protection Agency:									
Post-closure liability trust fund									
Other	−1		−1	(* *)		(* *)	1		1
National Aeronautics and Space Administration	−1		−1	−1		−1	−1		−1
Office of Personnel Management:									
Civil service retirement and disability fund	−338		−338	−11,952		−11,952	−10,862		−10,862
Independent agencies:									
Railroad Retirement Board	−88		−88	−392		−392	−395		−395
Other	−1		−1	3		3	−5		−5
Other	−19		−19	−23		−23	4		4
Total—Interest received by trust funds	−850		−850	−37,988		−37,988	−34,104		−34,104
Unrealized discount on trust fund investments	21	(* *)	21	−48	(* *)	−48	−48		−48
Rents and royalties on the outer continental shelf lands		13	−13		928	−928		1,593	−1,593
Total—Undistributed offsetting receipts	**−3,667**	**13**	**−3,680**	**−51,776**	**928**	**−52,704**	**−47,435**	**1,593**	**−49,028**
Total outlays	**128,534**	**17,719**	**110,815**	**667,070**	**98,484**	**568,586**	**633,852**	**105,075**	**528,778**
Total on-budget	**101,946**	**14,355**	**87,591**	**548,455**	**78,622**	**469,834**	**519,783**	**86,984**	**432,799**
Total off-budget	**26,588**	**3,364**	**23,224**	**118,615**	**19,863**	**98,752**	**114,069**	**18,090**	**95,979**
Total surplus (+) or deficit			**−48,759**			**−147,514**			**−111,015**
Total on-budget			**−49,301**			**−163,321**			**−132,568**
Total off-budget			**+542**			**+15,807**			**+21,553**

MEMORANDUM

Receipts offset against outlays [$ millions]

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	16,144	17,393
Receipts from off-budget federal entities		463
Intrabudgetary transactions	91,009	89,260
Governmental receipts	4,761	14,631
Total receipts offset against outlays	111,913	121,747

[1]Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.

[2]Represents estimated earned income credit payments in excess of tax liability.

[3]Includes $340 million of accelerated dividend payments for the remainder of calendar year 1992.

[4]The Postal Service accounting year is composed of thirteen 28-day accounting periods. To conform with the MTS calendar-month reporting basis utilized by all other Federal agencies, the MTS reflects actual USPS results through 1/11 and estimates for $1,060 million through 1/31.

[5]Includes net adjustments by the Tennessee Valley Authority of $166 million to increase outlays and correspondingly record a redemption in public debt securities and of $4 million to increase miscellaneous assets for discount on the sale of notes previously recorded as outlay.

[6]Includes net adjustments by the Tennessee Valley Authority of $298 million to increase outlays and correspondingly record a redemption in public debt securities.

No Transactions.

(* *) Less than $500,000

Note: Details may not add to totals due to rounding.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, February 1992 and Other Periods

[$ millions]

Assets and Liabilities Directly Related to Budget Off-budget Activity	Net Transactions (−) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts:						
Borrowing from the public:						
Public debt securities, issued under general Financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	19,725	163,755	225,324	3,650,303	3,794,334	3,814,059
Federal Financing Bank	.....	.....	.....	15,000	15,000	15,000
Total, public debt securities	19,725	163,755	225,324	3,665,303	3,809,334	3,829,059
Plus premium on public debt securities	254	243	30	823	812	1,066
Less discount on public debt securities	−157	−1,226	17,158	84,960	83,891	83,734
Total public debt securities net of Premium and discount	20,136	165,224	208,197	3,581,168	3,726,256	3,746,392
Agency securities, issued under special financing authorities (see Schedule B. for other Agency borrowing, see Schedule C)	−1,596	−2,069	−2,773	17,751	17,277	15,682
Total federal securities	18,540	163,155	205,424	3,598,919	3,743,534	3,762,074
Deduct:						
Federal securities held as investments of government accounts (see Schedule D)	−2,041	42,202	57,793	[1]919,022	963,265	961,224
Less discount on federal securities held as investments of government accounts	357	723	.....	7,962	8,327	8,685
Net federal securities held as investments of government accounts	−2,398	41,479	57,793	911,060	954,938	952,540
Total borrowing from the public	20,938	121,676	147,630	2,687,859	2,788,596	2,809,534
Accrued interest payable to the public	−9,759	−4,874	−11,936	42,026	46,910	37,152
Allocations of special drawing rights	−80	63	137	6,703	6,846	6,766
Deposit funds	120	−593	−762	8,154	7,441	7,561
Miscellaneous liability accounts (includes checks outstanding etc.)	5,249	3,785	−3,870	3,637	2,173	7,422
Total liability accounts	**16,468**	**120,057**	**131,199**	**2,748,377**	**2,851,967**	**2,868,435**
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash:[2]						
Federal Reserve account	−5,352	−2,451	16,260	7,928	10,828	5,477
Tax and loan note accounts	−25,623	−22,151	4,060	33,556	37,028	11,405
Balance	−30,974	−24,602	20,320	41,484	47,857	16,882
Special drawing rights:						
Total holdings	41	299	293	10,722	10,980	11,020
SDR certificates issued to Federal Reserve banks	.....	.....	−1,500	−10,018	−10,018	−10,018
Balance	41	299	−1,207	704	962	1,002
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	−294	231	501	4,813	5,339	5,044
Letter of credit issued to IMF	−34	−183	493	−15,045	−15,194	−15,228
Dollar deposits with the IMF	23	−9	8	−60	−91	−68
Receivable/Payable (−) for interim maintenance of value adjustments	187	−145	−324	−309	−641	−454
Balance	−118	−105	678	9,098	9,111	8,993
Loans to International Monetary Fund	.....	.....	.....	(* *)	(* *)	(* *)
Other cash and monetary assets	−1,998	17,093	9,193	5,188	24,278	22,281
Total cash and monetary assets	−33,050	−7,316	28,983	56,474	82,208	49,158
Net activity, guaranteed loan financing	50	−7	.....	.....	−56	−7
Net activity, direct loan financing	175	487	.....	.....	312	487
Miscellaneous asset accounts	554	−20,501	−4,093	[3]17,778	−3,277	−2,723
Total asset accounts	**−32,271**	**−27,337**	**24,890**	**74,253**	**79,187**	**46,916**
Excess of liabilities (+) or assets (−)	**+48,739**	**+147,394**	**+106,309**	**+2,674,125**	**+2,772,780**	**+2,821,519**
Transactions not applied to current year's surplus or deficit (see Schedule a for Details)	19	120	4,707	.....	100	120
Total budget and off-budget federal entities (financing of deficit (+) or disposition of surplus (−))	**+48,759**	**+147,514**	**+111,015**	**+2,674,125**	**+2,772,880**	**+2,821,639**

[1]Includes a net redemption of $691 million for public debt securities by the Tennessee Valley Authority previously recorded as an outlay.

[2]Major sources of information used to determine Treasury's operating cash income include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of Public Debt, electronic transfers through the Treasury Financial Communication System and reconciling wires from Internal Revenue Centers. Operating cash is presented on a modified cash basis; deposits are reflected as received and withdrawals are reflected as processed.

[3]Includes a net adjustment of $13 million to increase miscellaneous assets for discount on the sale of TVA notes previously recorded as outlays.

... No Transactions.

(* *) Less than $500,000

Note: Details may not add to totals due to rounding

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	2,771,990	2,673,445	2,408,750
Adjustments during current fiscal year for changes in composition of unified budget:			
Revisions by federal agencies to the prior budget results	789	680	19
Prior year revision for interest expense	...	...	833
Excess of liabilities beginning of period (current basis)	2,772,780	2,674,125	2,409,602
Budget surplus (−) or deficit:			
Based on composition of unified budget in prior fiscal yr	48,759	147,514	111,015
Changes in composition of unified budget	.....	.....	.....
Total surplus (−) or deficit (Table 2)	48,759	147,514	111,015
Total-on-budget (Table 2)	49,301	163,321	132,568
Total-off-budget (Table 2)	−542	−15,807	−21,553
Transactions not applied to current year's surplus or deficit:			
Seigniorage	−19	−120	−196
Profit on sale of gold	.....	(* *)	.....
Net receipts from cancelled checks	.....	.....	−4,511
Total-transactions not applied to current year's Surplus or deficit	−19	−120	−4,707
Excess of liabilities close of period	**2,821,519**	**2,821,519**	**2,515,911**

Table 6. Schedule B—Securities isued by Federal Agencies Under Special Financing Authorities, February 1992 and Other Periods

[$ millions]

Classification	Net Transactions (−) denotes net reduction of either Liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank of the United States	.....	.....	.....	(* *)	(* *)	(* *)
Federal Deposit Insurance Corporation:						
Bank insurance fund	.....	−1	−954	95	94	94
FSLIC resolution fund	−215	−3,756	−1,835	6,124	2,583	2,368
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	(* *)	(* *)	(* *)	7	7	7
Department of Housing and Urban Development:						
Federal Housing Administration	37	36	3	336	335	372
Department of the Interior:						
Bureau of Land Management	.....	.....	.....	13	13	13
Department of Transportation:						
Coast Guard:						
Family housing mortgages	.....	.....	.....	(* *)	(* *)	(* *)
Obligations not guaranteed by the United States, issued by:						
Legislative Branch:						
Architect of the Capitol	−1	−3	14	149	147	145
Department of Defense:						
Homeowners assistance mortgages	.....	.....	−1	3	3	3
Independent agencies:						
National Archives and Records Administration	.....	.....	.....	302	302	302
Postal Service	.....	.....	.....	220	220	220
Tennessee Valley Authority	−1,417	1,655	.....	10,503	13,574	12,157
Total, agency securities	**−1,596**	**−2,069**	**−2,773**	**17,751**	**17,277**	**15,682**

... No Transactions
(* *) Less than $500,000.
Note. Details may not add to totals due to rounding.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1992 and Other Periods

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Funds Appropriated to the President:						
International Security Assistance:						
Guaranty reserve fund	.....	.....	−481	.....	.....	.....
Agency for International Development:						
Housing and other credit guaranty programs	.....	.....	23	130	130	130
Overseas Private Investment Corporation	(* *)	(* *)	.....	.....	.....	(* *)
Department of Agriculture:						
Commodity Credit Corporation	479	−3,648	1,742	21,794	17,667	18,146
Farmers Home Administration:						
Agriculture credit insurance fund	38	−6,937	−5,290	11,990	5,016	5,053
Rural housing insurance fund	81	−2,567	−2,510	3,811	1,163	1,244
Rural development insurance fund	.....	−516	−1,405	2,036	1,520	1,520
Federal Crop Insurance Corporation:						
Federal crop insurance corporation fund	.....	.....	.....	113	113	113
Rural Electrification Administration:						
Rural communication development fund	.....	.....	.....	25	25	25
Rural electrification and telephone revolving fund	.....	.....	180	7,865	7,865	7,865
Rural Telephone Bank	.....	.....	.....	759	759	759
Department of Commerce:						
Federal ship financing fund, NOAA	.....	.....	.....	6	6	6
Department of Education:						
College housing and academic facilities fund	.....	.....	12	137	137	137
College housing loans	.....	.....	.....	594	594	594
Department of Energy:						
Isotope production and distribution fund	.....	4	.....	.....	4	4
Bonneville power administration fund	.....	.....	60	1,672	1,672	1,672
Department of Housing and Urban Development:						
Housing programs:						
Federal Housing Administration	.....	−7,323	761	7,323	.....	.....
Housing for the ederly and handicapped	795	1,079	187	7,458	7,742	8,537
Public and Indian housing:						
Low-rent public housing	.....	.....	50	.....	.....	.....
Department of the Interior:						
Bureau of Mines, Helium Fund	.....	.....	.....	252	252	252
Bureau of Indian Affairs:						
Revolving funds for loans	(* *)	3	.....	.....	3	3
Department of Justice:						
Federal prison industries, incorporated	.....	.....	.....	20	20	20
Department of State:						
Repatriation loans	.....	(* *)	.....	.....	(* *)	(* *)
Department of Transportation:						
Federal Railroad Administration:						
Settlements of railroad litigation	.....	.....	−3	−39	−39	−39
Regional rail reorganization program	.....	.....	(* *)	39	39	39
Federal Aviation Administration:						
Aircraft purchase loan guarantee program	.....	−1	(* *)	1	(* *)	(* *)
Department of the Treasury:						
Federal Financing Bank revolving fund	−360	−11,496	8,396	179,234	168,097	167,737
Department of Veterans Affairs:						
Loan guaranty revolving fund	85	371	.....	.....	286	371
Guaranty and indemnity fund	1	6	.....	.....	4	6
Direct loan revolving fund	(* *)	(* *)	.....	1,730	1,730	1,730
Vocational rehabilitation revolving fund	(* *)	1	.....	.....	1	1
Small Business Administration:						
Business loan and revolving fund	.....	(* *)	.....	.....	(* *)	(* *)
Other independent agencies:						
Federal Emergency Management Agency:						
National insurance development fund	.....	.....	8	152	152	152
Pennsylvania Avenue Development Corporation:						
Land aquisition and development fund	.....	7	.....	66	73	73
Railroad Retirement Board:						
Railroad retirement account	.....	.....	.....	2,128	2,128	2,128
Social Security equivalent benefit account	244	1,188	1,142	2,532	3,476	3,720
Smithsonian Institution:						
John F. Kennedy Center parking facilities	.....	.....	.....	20	20	20
Tennessee Valley Authority	.....	.....	.....	150	150	150
Total agency borrowing from the Treasury financed through public debt securities issued	**1,364**	**−29,829**	**2,873**	**251,996**	**220,803**	**222,167**

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, February 1992 and Other Periods—Continued

[$ millions]

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Federal Financing Bank:						
Funds Appropriated to the President:						
Foreign military sales	−8	−86	−4,987	4,600	4,522	4,514
Department of Agriculture:						
Rural Electrification Administration	−39	−103	−136	23,262	23,198	23,158
Farmers Home Administration:						
Agriculture credit insurance fund	.....	−130	.....	18,368	18,238	18,238
Rural housing insurance fund	.....	−2,030	495	28,651	26,621	26,621
Rural development insurance fund	.....	.....	.....	3,675	3,675	3,675
Department of Defense:						
Department of the Navy	.....	.....	−48	1,624	1,624	1,624
Defense agencies	.....	−48	.....	.....	−48	−48
Department of Education:						
Student Loan Marketing Association	.....	−30	−30	4,850	4,820	4,820
Department of Health and Human Services, Except Social Security:						
Medical facilities guarantee and loan fund	.....	.....	.....	142	142	142
Department of Housing and Urban Development:						
Low rent housing loans and other expenses	.....	−50	−47	1,903	1,853	1,853
Community Development Grants	−1	−8	−19	205	198	196
Department of Interior:						
Territorial and international affairs	.....	−1	−1	53	52	52
Department of Transportation:						
Federal Railroad Administration	(* *)	−1	−1	21	21	20
General Services Administration:						
Federal buildings fund	14	19	98	628	633	647
National Aeronautics and Space Administration:						
Space flight, control and data communications	.....	−33	−1,063	33	.....	....
Small Business Administration:						
Business loan and investment fund	−30	−84	−89	940	886	856
Independent agencies:						
Export-Import Bank of the United States	.....	−1,458	30	11,261	9,803	9,803
Federal Deposit Insurance Corporation:						
Bank insurance fund	397	3,572	.....	8,296	11,471	11,868
National Credit Union Administration	−1	−104	7	114	10	9
Pennsylvania Avenue Development Corporation	4	15	13	33	43	48
Postal Service	.....	.....	.....	8,201	8,201	8,201
Resolution Trust Corporation	.....	−9,064	14,409	62,882	53,819	53,819
Tennessee Valley Authority	−695	−1,872	−236	14,322	13,145	12,450
Washington Metropolitan Transit Authority	.....	.....	.....	177	177	177
Total borrowing from the Federal Financing Bank	**−360**	**−11,497**	**8,396**	**194,239**	**183,103**	**182,742**

Note: This table includes lending by the Federal Financing Bank accomplished by the purchase of agency financial assets, by the acquisition of agency debt securities, and by direct loans on behalf of an agency. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

... No Transactions.
(* *) Less than $500,000
Note: Details may not add to totals due to rounding

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1992 and Other Periods

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture	1	−3	(* *)	7	3	4
Department of Commerce	(* *)	−1	(* *)	9	8	8
Department of Defense	−2,368	1,581	13,445	7,607	11,556	9,188
Department of Energy	68	285	258	3,024	3,240	3,308
Department of Health and Human Services	.....	.....	−2	.....	.....	.....
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal housing administration fund:						
Public debt securities	−64	−62	118	6,647	6,650	6,585
Government National Mortgage Association:						
Management and liquidating functions fund:						
Public debt securities	.....	2	3	3	6	6
Agency securities	.....	.....	.....	65	65	65
Guarantees of mortgage-backed securities:						
Public debt securities	4	167	81	2,328	2,491	2,495
Agency securities	2	2	−3	74	74	75
Other	(* *)	−1	30	217	217	216
Department of the Interior:						
Public debt securities	34	1,369	−20	1,187	2,521	2,556
Agency securities	.....	.....	.....	.....	.....	.....
Department of Labor	492	1,486	108	10,367	11,360	11,852
Department of Transportation	3	56	73	771	824	827
Department of the Treasury	−142	838	−80	2,507	3,487	3,344
Department of Veterans Affairs:						
Veterans reopened insurance fund	−17	−2	20	695	710	692
Canteen service revolving fund	−2	.....	.....	49	51	49
Guaranty and indemnity fund	−41	−107	83	385	318	278
Independent agencies:						
Export-Import Bank of the United States	31	246	419	90	305	336
Federal Emergency Management Agency:						
National insurance development fund	.....	124	121	383	507	507
Federal Deposit Insurance Corporation:						
Bank insurance fund	2,122	287	−143	6,108	4,273	6,395
FSLIC resolution fund:						
Public debt securities	−304	−724	−87	939	520	215
Savings association insurance fund	6	24	12	48	66	72
Postal Service	176	2,016	1,559	3,339	5,179	5,355
National Credit Union Administration	29	225	225	2,160	2,356	2,386
Tennessee Valley Authority	13	−745	−594	12,879	2,122	2,135
Other	12	87	205	751	825	837
Other	−115	−154	289	2,386	2,347	2,232
Total public debt securities	−62	6,993	16,124	54,885	61,940	61,878
Total agency securities	2	2	−3	139	139	141
Total Federal funds	**−61**	**6,994**	**16,121**	**55,024**	**62,079**	**62,018**
Trust funds:						
Legislative Branch:						
United States Tax Court	(* *)	(* *)	(* *)	4	4	4
Library of Congress	(* *)	5	1	1	6	6
Other	(* *)	(* *)	(* *)	26	26	26
The Judiciary:						
Judicial survivors annuity fund	3	12	5	174	183	186
Department of Agriculture	.....	1	(* *)	5	6	6
Department of Commerce	.....	(* *)	.....	.....	(* *)	(* *)
Department of Defense—Military	(* *)	4	1	8	12	12
Department of Defense—Civil:						
Military retirement fund	−366	11,953	11,210	76,056	88,374	88,008
Other	48	357	69	995	1,304	1,352

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, February 1992 and Other Periods—Continued

[$ millions]

Classification	Net Purchases or Sales (−)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust Funds—Continued						
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	795	15,497	20,719	255,557	270,260	271,054
Federal disability insurance trust fund	−272	−495	292	13,105	12,882	12,610
Federal hospital insurance trust fund:						
Public debt securities	5	5,495	4,479	109,327	114,817	114,821
Federal supplementary medical insurance trust fund	32	1,546	2,107	16,241	17,755	17,787
Other	13	56	86	501	544	557
Department of the Interior:						
Public debt securities	46	76	46	241	270	316
Department of Labor:						
Unemployment trust fund	−1,771	−6,850	−2,683	47,569	42,490	40,719
Other	−8	−41	−15	52	19	11
Department of State:						
Foreign Service retirement and disability fund	−22	263	236	5,421	5,705	5,684
Other	.....	(* *)	.....	.....	(* *)	(* *)
Department of Transportation:						
Airport and airway trust fund	116	257	573	15,194	15,335	15,451
Highway trust fund	564	1,652	573	19,389	20,477	21,042
Other	64	108	151	1,231	1,275	1,339
Department of the Treasury	69	51	15	128	111	180
Department of Veterans Affairs:						
government life insurance fund	−7	−9	−5	148	146	139
National service life insurance:						
Public debt securities	−395	−125	187	11,150	11,420	11,025
Veterans special life insurance fund	−35	5	33	1,357	1,397	1,362
General post fund national homes	.....	1	1	31	32	32
Environmental Protection Agency	94	382	127	3,899	4,187	4,281
National Aeronautics and Space Administration	(* *)	(* *)	(* *)	16	15	16
Office of Personnel Management:						
Civil service retirement and disability fund:						
Public debt securities	−1,434	3,906	2,346	258,549	263,889	262,455
Employees health benefits funds	9	74	400	5,570	5,635	5,643
Employees life insurance fund	352	705	524	11,463	11,816	12,168
Retired employees health benefits fund	.....	(* *)	.....	1	1	1
Independent agencies:						
Federal Emergency Management Agency	.....	1	.....	.....	1	1
Harry S. Truman memorial scholarship trust fund	−12	−17	1	51	46	34
Japan-United States Friendship Commission	.....	(* *)	1	17	17	17
Railroad Retirement Board	125	330	189	10,434	10,640	10,764
Other	6	6	5	88	88	94
Total public debt securities	−1,980	35,208	41,672	863,997	901,186	899,206
Total trust funds	**−1,980**	**35,208**	**41,672**	**863,997**	**901,186**	**899,206**
Grand total	**−2,041**	**42,202**	**57,793**	**919,022**	**963,265**	**961,224**

[1]Includes a net redemption of $691 million for public debt securities by the Tennessee Valley Authority previously recorded as an outlay.

. . No Transactions

(* *) Less than $500,000.

Note: Investments are in public debt securities unless otherwise noted

Note: Details may not add to totals due to rounding.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Receipts:														
Individual income taxes	39,332	31,987	41,722	60,451	22,213								195,705	193,209
Corporation income taxes	1,171	1,516	21,719	2,992	1,220								28,618	31,756
Social insurance taxes and contributions:														
Employment taxes and contributions	27,022	28,835	30,418	30,797	29,964								147,035	147,568
Unemployment insurance	971	2,293	228	619	1,945								6,056	5,853
Other retirement contributions	443	374	350	415	373								1,955	1,857
Excise taxes	3,640	4,200	3,912	3,349	3,395								18,496	14,412
Estate and gift taxes	923	984	757	930	733								4,326	4,329
Customs duties	1,607	1,412	1,405	1,367	1,291								7,082	6,702
Miscellaneous receipts	2,962	1,593	3,151	3,170	923								11,798	12,076
Total—Receipts this year	**78,068**	**73,194**	**103,662**	**104,091**	**62,056**								**421,072**	.....
(On-budget)	57,216	50,898	80,172	79,937	38,290								306,513	.....
(Off-budget)	20,852	22,296	23,490	24,155	23,766								114,559	.....
Total—Receipts prior year	*76,986*	*70,507*	*101,900*	*100,713*	*67,657*								.....	*417,762*
(On budget)	*57,025*	*45,530*	*82,059*	*70,022*	*45,594*								.....	*300,231*
(Off budget)	*19,960*	*24,977*	*19,841*	*30,690*	*22,063*								.....	*117,531*
Outlays														
Legislative Branch	244	212	159	204	207								1,026	902
The Judiciary	131	155	161	141	226								813	749
Executive Office of the President	15	18	18	18	14								83	78
Funds Appropriated to the President:														
International Security Assistance	452	1,306	480	820	431								3,489	5,638
International Development Assistance	607	220	387	400	357								1,970	1,324
Other	191	220	78	−84	207								613	−495
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	1,047	2,060	2,558	1,216	734								7,615	7,778
Other	5,329	3,866	3,203	3,156	3,171								18,725	16,565
Department of Commerce	265	205	205	212	147								1,034	1,181
Department of Defense:														
Military:														
Department of the Army	7,437	7,879	6,199	6,968	6,232								34,714	37,007
Department of the Navy	7,987	8,755	8,566	7,572	7,719								40,599	40,911
Department of the Air Force	7,043	7,405	7,708	7,667	7,221								37,043	38,447
Defense agencies:														
Defense cooperation account	−1,237	−1,242	−1,290	−193	−337								−4,299	−14,282
Other	1,536	1,984	1,912	2,792	2,427								10,650	7,832
Total Military	22,765	24,780	23,094	24,806	23,262								118,707	109,915
Civil	2,405	2,300	2,262	2,376	2,294								11,636	10,927
Department of Education	2,413	2,213	2,642	2,818	2,358								12,444	11,585
Department of Energy	1,692	1,352	1,393	978	1,162								6,579	5,383
Department of Health and Human Services, except Social Security:														
Public Health Service	1,519	1,247	1,409	1,279	1,284								6,737	5,936
Health Care Financing Administration:														
Grants to States for Medicaid	5,283	5,681	5,512	5,194	5,199								26,868	19,678
Federal hospital ins. trust fund	6,653	6,011	6,407	6,489	6,645								32,205	28,563
Federal supp. med. ins. trust fund	4,402	4,283	4,381	4,456	3,642								21,162	18,442
Other	3,237	3,181	4,988	3,111	3,096								17,612	14,599
Social Security Administration	3,130	2,737	1,649	2,668	1,667								11,851	9,445
Administration for children and families	2,001	2,000	2,176	2,916	2,578								11,670	10,882
Other	−4,238	−4,227	−6,006	−4,201	−4,245								−22,918	−23,446
Department of Health and Human Services, Social Security:														
Federal old-age and survivors ins. trust fund	20,265	20,537	20,433	21,130	21,165								103,530	99,314
Federal disability ins. trust fund	2,386	2,405	2,441	2,609	2,585								12,425	11,829
Other	−1,675	−7	−26	−1,135	−20								−2,862	−2,920
Department of Housing and Urban Development	2,212	1,805	2,103	2,027	1,907								10,054	9,688
Department of the Interior	654	613	534	403	455								2,659	2,566
Department of Justice	1,258	786	737	689	638								4,108	3,588
Department of Labor:														
Unemployment trust fund	2,138	1,968	3,098	4,150	3,880								15,233	10,769

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1992—Continued

[$ millions]

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Comparable Period Prior F.Y.
Outlays—Continued														
Other	92	−10	470	561	125								1,237	1,945
Department of State	633	330	398	437	303								2,101	1,903
Department of Transportation:														
Highway trust fund	1,408	1,311	1,149	974	822								5,664	5,892
Other	1,482	1,396	1,481	1,573	1,292								7,225	6,611
Department of the Treasury:														
Interest on the public debt	18,596	22,566	50,037	18,342	17,755								127,296	122,947
Other	−1,127	−937	−108	−45	2,429								211	−5,572
Department of Veterans Affairs:														
Compensation and pensions	1,325	2,566	1,377	1,355	1,361								7,984	6,588
National service life	68	58	54	86	401								667	338
United States government life	3	2	1	3	7								16	11
Other	1,652	1,412	1,182	1,001	1,345								6,592	5,918
Environmental Protection Agency	564	498	579	361	424								2,425	2,276
General Services Administration	154	354	−226	191	−317								156	−94
National Aeronautics and Space Administration	1,251	1,194	1,308	1,035	1,044								5,831	5,816
Office of Personnel Management	2,972	2,709	2,999	2,968	2,820								14,469	14,238
Small Business Administration	163	23	23	−7	6								208	306
Independent agencies:														
Fed. Deposit Ins. Corp.:														
Bank insurance funds	1,214	3,042	−443	1,502	−1,634								3,681	−821
Savings association fund	−4	−1	−3	−10	−6								−24	−12
FSLIC resolution fund	156	540	−9	463	582								1,733	1,796
Postal Service:														
Public enterprise funds (off-budget)	−533	−151	−647	473	102								−756	−436
Payment to the Postal Service fund	158	.....	.....	118	.....								276	274
Resolution Trust Corporation	−2,121	−1,413	−5,917	2,128	−870								−8,194	10,768
Tennessee Valley Authority	93	362	−27	140	50								617	240
Other independent agencies	2,229	1,118	1,462	587	1,409								6,806	6,415
Undistributed offsetting receipts:														
Employer share, employee retirement	−2,771	−2,536	−2,700	−2,895	−2,838								−13,740	−13,283
Interest received by trust funds	−135	−4,559	−32,318	−125	−850								−37,988	−34,104
Rents and royalties on outer continental shelf lands	−185	−30	−448	−252	−13								−928	−1,593
Other	−31	−21	50	−67	21								−48	−48
Totals this year:														
Total outlays	**114,082**	**117,748**	**106,199**	**119,742**	**110,815**								**568,586**	.....
(On-budget)	**94,100**	**95,455**	**95,500**	**97,188**	**87,591**								**469,834**	.....
(Off-budget)	**19,982**	**22,294**	**10,699**	**22,554**	**23,224**								**98,752**	.....
Total-surplus (+) or deficit (−)	**−36,014**	**−44,555**	**−2,536**	**−15,650**	**−48,759**								**−147,514**	.....
(On-budget)	**−36,883**	**−44,557**	**−15,328**	**−17,252**	**−49,301**								**−163,321**	.....
(Off-budget)	**+869**	**+3**	**+12,792**	**+1,601**	**+542**								**+15,807**	.....
Total borrowing from the public	**40,705**	**25,661**	**22,923**	**11,449**	**20,938**								**121,676**	**147,630**
Total-outlays prior year	*108,350*	*118,230*	*109,287*	*99,062*	*93,848*								.....	*528,778*
(On-budget)	*89,438*	*96,781*	*94,755*	*79,144*	*72,681*								.....	*432,799*
(Off-budget)	*18,913*	*21,449*	*14,533*	*19,918*	*21,167*								.....	*95,979*
Total-surplus (+) or deficit (−) prior year	*−31,364*	*−47,723*	*−7,387*	*+1,650*	*−26,191*								.....	*−111,015*
(On-budget)	*−32,412*	*−51,251*	*−12,695*	*−9,122*	*−27,088*								.....	*−132,568*
(Off-budget)	*+1,048*	*+3,528*	*+5,309*	*+10,772*	*+896*								.....	*+21,553*

... No transactions.
(*) Less than $500,000.
Note: Details may not add to totals due to rounding.

Table 8. Trust Fund Impact on Budget Results and Investment Holdings as of February 29, 1992

[$ millions]

Classification	This Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year		
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of This Year	Beginning of This Month	Close of This Month
Trust receipts, outlays, and investments held:									
Airport	460	335	125	2,716	2,375	342	15,194	15,335	15,451
Black lung disability	50	52	−2	261	258	3	.....	.....	.....
FDIC	.....	.....	.....	.....	.....	.....	.....	.....	.....
Federal disability insurance	2,395	2,585	−189	11,962	12,425	−463	13,105	12,882	12,610
Federal employees life and health	.....	−308	308	.....	−665	665	17,033	17,452	17,812
Federal employees retirement	1,444	2,904	−1,460	18,069	13,926	4,143	264,147	269,781	268,329
Federal hospital insurance	6,100	6,645	−545	36,701	32,205	4,496	109,327	114,817	114,821
Federal old-age and survivors insurance	21,998	21,165	833	119,044	103,530	15,513	255,557	270,260	271,054
Federal supplementary medical insurance	4,195	3,642	554	23,682	21,162	2,520	16,241	17,755	17,787
Highways	1,370	949	420	7,914	6,232	1,681	19,389	20,477	21,042
Military advances	822	985	−163	4,392	5,015	−623	.....	.....	.....
Railroad retirement	421	627	−206	2,160	3,082	−922	10,434	10,640	10,764
Military retirement	1,657	2,054	−398	22,361	10,049	12,311	76,056	88,374	88,008
Unemployment	2,072	3,880	−1,808	8,347	15,233	−6,886	47,569	42,490	40,719
Veterans life insurance	35	475	−440	723	855	−133	12,655	12,963	12,526
All other trust	433	155	278	2,164	1,510	654	7,290	7,961	8,281
Total trust fund receipts and outlays and investments held from Table 6-D	**43,452**	**46,144**	**−2,692**	**260,496**	**227,194**	33,302	**863,997**	**901,186**	**899,206**
Less: Interfund transactions	6,945	6,945	.....	84,298	84,298	.....			
Trust fund receipts and outlays on the basis of Tables 4 & 5	36,507	39,200	−2,692	176,199	142,897	33,302			
Total Federal fund receipts and outlays	**27,642**	73,708	**−46,066**	**255,471**	**436,287**	**−180,816**			
Less: Interfund transactions	17	17	.....	83	83				
Federal fund receipts and outlays on the basis of Table 4 & 5	27,625	73,691	−46,066	255,388	436,204	−180,816			
Less: offsetting proprietary receipts	2,076	2,076	.....	10,514	10,514	.....			
Net budget receipts & outlays	**62,056**	**110,815**	**−48,759**	**421,072**	**568,586**	**−147,514**			

... No transactions.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipts side of such transactions is offset against bugdet outlays. In this table, Interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals due to rounding.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, February 1992 and Other Periods

[$ millions]

Classification	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	22,213	195,705	193,209
Corporation income taxes	1,220	28,618	31,756
Social insurance taxes and contributions:			
Employment taxes and contributions	29,964	147,035	147,568
Unemployment insurance	1,945	6,056	5,853
Other retirement contributions	373	1,955	1,857
Excise taxes	3,395	18,496	14,412
Estate and gift taxes	733	4,326	4,329
Customs	1,291	7,082	6,702
Miscellaneous	923	11,798	12,076
Total	**62,056**	**421,072**	**417,762**
NET OUTLAYS			
National defense	24,265	123,664	114,311
International affairs	1,217	7,944	7,346
General science, space, and technology	1,312	6,975	6,534
Energy	254	1,860	1,364
Natural resources and environment	1,244	8,966	8,217
Agriculture	1,055	8,343	8,366
Commerce and housing credit	−1,851	−1,732	14,144
Transportation	2,111	13,162	12,986
Community and Regional Development	540	3,151	3,268
Education, training, employment and social services	3,750	19,636	18,226
Health	6,808	35,302	27,050
Medicare	9,182	48,010	40,935
Income security	18,465	80,857	70,228
Social Security	23,755	115,944	107,791
Veterans benefits and services	3,142	15,389	12,930
Administration of justice	1,145	5,598	4,878
General government	776	6,265	5,214
Interest	16,498	83,921	79,867
Undistributed offsetting receipts	−2,851	−14,669	−14,876
Total	**110,815**	**568,586**	**528,778**

Note: Details may not add to totals due to rounding.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The Monthly Treasury Statement (MTS) is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or funds accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law, refunds of money previously expended, and receipts of revolving and management funds. Federal credit programs subject to the Federal Credit Reform Act of 1990 use the cash basis of acconting. Budgetary outlays of subsidy and administrative expenses are recorded in the program account. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities and activity of the financing and liquidating accounts subject to credit reform are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *A Glossary of Terms Used in the Federal Budget Process, March 1981* (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.

- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). *The Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.

- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.

- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402, by subscription or single copy). Quarterly. Contains a mix of narrative, tables, and charts on Treasury issues, Federal financial operations, international statistics, and special reports.

- *Budget of the United States Government, Fiscal Year 19 __* (Available from GPO, Washington, D.C. 20402). This publication is a single volume which provides budget information and contains:

  -Appendix, The Budget of the United States Government, FY 19 __
  -The United States Budget in Brief, FY 19 __
  -Special Analyses
  -Historical Tables
  -Management of the United States Government
  -Major Policy Initiatives

- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20227). This annual report represents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

Scheduled Release

The release date for the March 1992 Statement will be 2:00 pm EST April 21, 1992.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 (202) 783-3238. The subscription price is $27.00 per year (domestic), $33.73 per year (foreign).
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